

6-2013

Annual Report: Wayne Maine, for the Year Ending June 30, 2013

Town of Wayne, Maine

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ANNUAL REPORT

WAYNE, MAINE



**FOR THE YEAR ENDING
JUNE 30, 2013**

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****Note: A complete copy of the audit and notes to financial statements are on file at the Town Office for inspection.**

Annual Town Report Dedication



**Top Left: Margaret Knight; Top Right: Bea Horne;
Bottom Left: Betty Bennett; Bottom Right: Neala Jennings**

Every year the Wayne Board of Selectmen is given the distinct task of recognizing an individual or organization that has demonstrated true community spirit and contributed much to the shaping of our wonderful community of Wayne. This year's dedication of the Annual Town Report will be awarded to four amazing women. These women, through their unlimited time, energy, and devotion, have given much to the betterment of our community. This honor has been awarded to Margaret Lillian Riggs Knight, Brigitte Eberle "Bea" Horne, Betty Beryl Marson Bennett, and Neala Whitney Jennings.

Margaret Knight, the daughter of George Charles Riggs and Lillian Hattie (Goding) Riggs, was born in Livermore Falls in 1931. She graduated from Livermore Falls High School in the class of 1949. She married her beloved Andrew Knight on June 26, 1955 at the North Wayne Church in what was believed to have been the first wedding held in the 104 year-old church. Margaret worked at the Livermore Falls Advertiser as a bookkeeper and linotype operator for eight years and at the Central Maine Power until her retirement in 1990. After moving to Wayne in 1949, she became a member of the Wayne Community Church where she served on various boards and committees including the Board of Trustees. She was a member of the former Minta Class, Women's Auxiliary of the Wayne Fire Department and the Wayne Cemetery Association. She also attended the North Wayne Church where she taught Sunday School and was an organist. Her deep commitment to the townspeople of Wayne has earned her the respect and affection of the community.

Bea Horne was born in Nuremburg, Germany on September 20, 1931. At the young age of 21, Bea immigrated to America. It is here where she met and married Leonard "Laddie" Horne in 1957. Their marriage spanned 51 years until his death in 2008. She eventually became a U.S. citizen in 1968. After moving to Wayne in 1994 to be closer to her grandchildren, she quickly became involved in community events. Bea was a member of the Wayne Garden Club. She tended the many gardens at town memorials, schools and home. Her commitment to the Wayne community didn't end at gardening. She volunteered at Pooh Bear Nursery School, Wayne Elementary School Library, the Wayne Friday Club and Kennebec Land Trust (KLT). It was because of her commitment to help where and whenever she could, Bea was given the KLT Volunteer of the Year Award in 2007. When she took a break from these activities, she could be found at home knitting mittens for mitten drives, making comfort shawls for hospice, and baking goods for countless fundraisers. Bea's boundless energy and love for Wayne has made her a valued member of our community.

Betty Bennett was born on her grandparents' farm in Wayne to George and Vera Marson. This is where she spent most of her childhood. She met and married Army Sgt. Byron Bennett in 1946. They had spent the next fourteen years base hopping throughout the country. In 1958, when Byron was deployed to Germany, Betty decided to take their children and settled back in Wayne. She quickly took an enthusiastic role in community events and could be found volunteering her time and energy in Scouts, Minta Class, Literacy Volunteers, town and church suppers, the United Way, and Meals on Wheels. She was a History Helper at the local elementary school and took an active part in multiple church and town committees, politics, AFS, Senior Luncheons, and adult/student Sunday School. She had a thirst for learning and loved people as well as a good debate. Betty opened her home to help many young lives and continued her volunteer work. Artistically, she enjoyed expressing her creativity through her painting, stained glass, pottery, flower arranging and the beautiful gardens that she tended too. Betty enjoyed experiencing new things. Her deep interest in her faith roots and quest for better understanding of other cultures led to her

passion for travel which took her many places around the world. Her contributions can be observed throughout the community of Wayne.

Neala Jennings was born at Summer Hill Farm in Wayne 92 years ago. As a young woman, she was able to attend several months of business college, and worked in New York City during the war. Neala married an Air Force pilot, Loton Drew, in 1947. With their six children, they traveled the country from Alabama to Alaska. Neala was widowed in 1962 and returned to Wayne to take care of her mother-in-law and raise her children on her own. She encouraged her children to be serious students and to participate within the community, and take advantage of all resources. Neala dedicated herself to nurturing her family and to her community. She became actively involved as a member of the school board, library trustee, League of Women Voters, and the Conservation Commission. Neala had a passion for the Wayne Community Church. She was excited to help bring an organ to the church, build a parsonage to attract a full-time pastor and enlarge the facility to provide support to children. She enjoyed her time as part of the History Helpers project at Wayne Elementary School and was integral in organizing the Wayne chapter of the Maine Sesquicentennial Celebration in 1970. She was a charter member of Wayne Historical Committee and the Wayne Historical Society formed in 1998. She helped create Great Wayne Fair which has been celebrated periodically since 1979. Her wonderful presence will always be felt through the lives of her family and community.

On behalf of a grateful community, the Board of Selectmen is proud to extend their deep appreciated and gratitude to these remarkable women for their many years of volunteer work and instilling a true sense of community spirit.

Cover Art Provided by: Dawna Gardner, The Blue Collar Painter

WAYNE TOWN OFFICIALS

July 1, 2013

Elected Town Officials

Board of Selectmen/Assessors and Overseers of the Poor [3YR-Elected]

Gary Kenny, Chair	Term Expires in 6/30/2014
Carroll Paradis, Vice Chair	Term Expires in 6/30/2014
Stephanie Haines	Term Expires in 6/30/2015
Steve Saunders	Term Expires in 6/30/2015
Peter Ault	Term Expires in 6/30/2016

Budget Committee

[5YR-Elected]

Susan Reynolds	Term Expires in 6/30/2018
James Perkins	Term Expires in 6/30/2018
Dallas Folk	Term Expires in 6/30/2018
David Stevenson	Term Expires in 6/30/2018
Donald Welsh	Term Expires in 6/30/2017

Moderator

Douglas Stevenson

RSU #38 School Board

[3YR-Elected]

Lynette Johnson	Term Expires in 6/30/2017
Richard Spencer	Term Expires in 6/30/2015

School Committee

[3YR-Elected]

Gary Carr
Theresa Kerchner
Lynette Johnson

Appointed Town Officials

Animal Control Officer

Mark Birtwell

Assessor Agent (RJD Appraisal)

Matt Caldwell

Code Enforcement Officer and Local Plumbing Inspector

Kenneth Pratt

Deputy Road Commissioner

Dennis Bruen

E-911 Addressing Officer

Bruce Mercier

Farmers' Market Committee

Tammy Birtwell
Leslie Burhoe
Jane Davis
Trent Emery
Theresa Kerchner
Emily Perkins

Fence Viewer

Charles King

Fire Department

Bruce Mercier, **Fire Chief, Fire Warden and Emergency Management Director**
Brian Roche, **Deputy Fire Chief and Fire Warden**
James Welch, **Assistant Fire Chief and Fire Warden**
Chris Roche
Ty Barker
Mark Bachelder
Patrick Donaghy
Bill Coolidge
Pauline Coolidge
Kevin Parks Jr
Jareb Dyer
Steve Booth
Jillian Booth
John Christopher
Elaine Christopher

Tax Collector

Dawna Gardner

Town Clerk, Registrar of Voters and General Assistance Administrator

Cathy Cook

Town Manager, Road Commissioner and Health Officer

Aaron Chrostowsky

Treasurer

Bruce Mercier

Village Dam keeper

Wayne Bryant

Boards, Commissions, and Committees

Archival Board

Judy Danielson
Ed Kallop
Carroll Paradis
Gerry Paradis
Vacancy

Board of Appeals

Laura Briggs, Chair
David Ault
Anne Huntington
Theresa Kerchner
Vacancy

Cemetery Association

Warren Davenport, President
George Draper, Secretary
Tom Fylstra, Treasurer
Ken Foss, Sexton
Britt Norton
Ray Giglio
Vacancy

Cobbosse Watershed District Trustee

Jane Andrews

Comprehensive Plan Committee

Theresa Kerchner, Co-Chair
Lloyd Irland, Co-Chair, Conservation Commission Rep.
Anne Huntington, Board of Appeals Rep.
Steve McLaughlin, Planning Board Rep.
Steve Saunders, Selectboard Rep.
Bruce Mercier
Teco Brown
Dave Petell

Conservation Commission

Lloyd Irland, Chair
Pamela Green
Leslie Latt
Ken Spalding
Anne Huntington
Vacancy
Vacancy

Facilities Committee

Norm Barris
Ken Bate
Fred Duplisea
Dallas Folk
Gary Kenny
Vacancy
Vacancy

Planning Board

Ford Stevenson, Chair
Steve McLaughlin
Fred Duplisea
Seth Emery
Robert McKee

Readfield/ Wayne Solid Waste Committee

Mary Farnham
Stephanie Haines, Selectboard Representative
Vacancy

Village Center Development Committee

Sandra Dwight-Barris
Margot Gyorgy
Martha Hoddinot
Carol Ladd
Sam Saunders
Nancy Teachout
Vacancy

30-Mile River Watershed Association Representative

Robert Stephenson

Ladd Recreation Committee

Lincoln Ladd – Permanent
Gloria Williams Ladd - Permanent
Betsy Ladd - Permanent
Sarah Albert
Sharon Bonney
George Dragonetti
Gina LaMarche
Chase Morrill
Mackenzie Stevenson
Nancy Teachout

Ladd Recreation Center Director

Donna Freeman

TOWN MANAGER'S REPORT

To the Citizens of the Town of Wayne:

This report will address the current state of the Town and discuss the future needs of the Town of Wayne.

Administrative Services

The most significant changes this year were in personnel. Cynthia Burnham moved onto a new position in Farmingdale, Maine as Tax Collector. I hired Wayne's own Dawna Gardner to replace Cynthia Burnham as Tax Collector. Vickie Braley stepped down from her position as bookkeeper. With this position vacant, I recommended that we eliminate it and share the bookkeeping duties between Bruce Mercier, Treasurer, and myself. During the transition, we worked closely with the auditor while still maintaining segregation of duties. The Town of Wayne remains in excellent financial condition as stated by our Independent Audit Report (See Independent Auditor's Report enclosed). The Town had no indebtedness (final installments for both the Pond Road Reconstruction and Village Dam bonds were due in 2012) for a few months until we borrowed for the North Wayne Road Reconstruction and Paving Project last fall. This year's budget recommends more borrowing to pave the Old Winthrop Road. The Town's Undesignated Fund Balance or "Surplus Funds" is just above the recommended level of 25 percent of total annual expenditures (current level is 35 percent). This year you will notice on the ballot, the use of surplus funds to assist the Town with funding several capital reserve funds. The Town made a number of changes behind the scenes. We updated our "Chart of Accounts", developed an investment and fund balance policy, made changes to the accounts payable/ payroll warrant process, consolidated a number of cash accounts, and updated our General Ledger. This year the Town now accepts credit cards for all transactions. Next year, we will consider reevaluating our current banking relationship with Androscoggin Bank and consider consolidating several special and capital reserve funds.

This year the Board of Selectmen's Proposed Operating and Capital Budgets recommended a \$0.17 cent increase in the mill rate (+1.18%). This budget also recommends a total expenditure which includes town, school and county budgets of \$166,991 more than last year's budget (+5.72%). However, this proposed budget projects non-property tax revenues including municipal fees and state revenues to generate an increase in the amount of \$138,595 over last year's budget (+31.38%). For an average property tax payer (based on median home value of \$182,900) this will amount to a \$31.00 increase in their property tax bill. This budget complies with LD1 tax law.

Facilities

The Selectboard appointed a Facilities Committee to begin evaluating existing Town facilities and to determine the needs for a new Town Office. The current location of the Town Office at Wayne Elementary School is not ideal for a number of reasons. These reasons include storage of records, privacy and security concerns. This upcoming year, they will be hard at work developing a plan.

Over the last year, the Town made numerous repairs at the old town office in North Wayne. These repairs included replacing the roof, fixing the front stairs, changing the door threshold and landscaping of the grounds. This budget recommends the painting of the exterior of the building.

Last fall, the Wayne Town House received two generous grants from the Davis Family Foundation and the Wayne Historical Society. These grants were used to complete interior plaster restoration project. This past winter, the Wayne Town House settled causing damage to the plaster and the foundation. Last summer, we stained the footbridge by using free labor, inmates from the Kennebec County Jail. This budget recommends the hiring of a professional contractor to paint the footbridge this summer. Last year, the Town has made a number of minor exterior repairs to weatherize both fire stations. This budget recommends, removing existing windows and painting the exterior of the Wayne Village Fire Station. This budget also recommends making improvements to the resident sand/ salt pile on the side of Fairbanks Road and fixing an overhang at the North Wayne Fire Station.

Highway

The Highway Department maintains over 30 miles of paved and gravel roads. Last year, the Town bid out several contracts for Winter Maintenance – the Winter Highway Maintenance contracts (snowplow highways) with Bruen Construction for three years and the Winter Lot Maintenance contracts (snowplow lots) with J.D Maintenance for three years. Also, the Town renewed agreements with the Town of Readfield for calcium chloride application (dust control) and roadside mowing. The Town installed new town-line signs on town highways. The Town contracted with Bruen Tree Service to remove brush and trees along a number of town highways including Berry, Christmas Tree, Hathaway, House, Innes Ridge, Mount Pisgah, North Wayne, Old Winthrop, and Pond Roads. The Town completed substantial gravel road rehabilitation on the Maxim and House Roads. Also, the Town completed a large culvert installation project on the Hathaway Road that included paving and new guardrail. Finally, the Town bid out and awarded to C.H. Stevenson, Inc. the North Wayne Road Reconstruction and Paving Project in the amount of \$250,000. This project was financed through municipal bonds.

Town will be replacing culverts on the Old Winthrop Road, Berry Road and Kents Hill Road this construction season. We will be ditching and rehabilitating several portions of gravel road surfaces including Strickland Ferry, Tucker, Dexter Pond, Hardscrabble and Lord Roads. On the ballot, this year, the Town would like to reclaim and pave a portion of the Old Winthrop Road (Morrison Heights Road to Fairbanks Road). This project is estimated to cost \$300,000 and would be financed over a five year municipal bond. Another recommendation on the ballot is to reclaim and pave a portion of the Kents Hill Road (Innes Ridge Road to end of town road) and a reconstruct and pave a small portion of the Berry Road. This project is estimated to cost \$100,000 and would be financed through the Town's Road Reconstruction and Paving Capital Reserve Funds. Finally, the Town is working with the State to improve the Besse Road intersection with Route 133.

Public Safety

The Town of Wayne has excellent public safety services anchored by the hard work and dedication of the Wayne Volunteer Fire Department. The Town renewed contracts with the Winthrop Ambulance, Somerset County for 911 Dispatch Services, the State for Rural Law Enforcement Patrol Dispatch Services, and the Kennebec Valley Humane Society for Animal Sheltering Services. This year, James Welch stepped down as Fire Chief and moved into the role of Assistant Fire Chief, the Town is thankful for his service. Bruce Mercier stepped into the roles of Fire Chief and Emergency Management Director. This year, the fire department saw one of two 1970 era fire trucks go out of service. On the ballot this year, the Fire Department is requesting \$20,000 from the

Fire Truck Reserve Fund. This increase of \$5,000 is intended to be set aside for the replacement of our aging fleet of fire trucks sooner. Over the course of the next year, the Board of Selectmen will be working with the Fire Department on an equipment replacement plan and the replacement of a fire truck. The Fire Department is also requesting additional funds for a small capital equipment reserve fund in the amount of \$5,000 to pay for turn-out gear, communication equipment and air packs. A request for a small stipend for each active duty volunteer firefighter has also been made.

Planning and Development

The Town has embarked on an exciting project of updating the Comprehensive Plan. The Town's Comprehensive Plan is a planning document that helps set the vision for community. It covers important topics such as planning and development, natural and cultural resources, public services and infrastructure. If your community has zoning bylaws, the Comprehensive Plan is required to stay in congruence with the Town's Zoning Bylaws. As result, the Town needs to update the Comprehensive Plan every 10 years and submit it to the State for the review and comment. The Board of Selectmen has formed a committee to update the Comprehensive Plan led by Theresa Kerchner and Lloyd Irland. They have met on a regular basis over the course of this past year and heard from a number of groups which included the Androscoggin Lake Improvement Corp., Kennebec Land Trust, Sustain Wayne, Cobbossee Watershed District, 30-Mile River Watershed District, Ladd Recreation Center, and the Cary Memorial Library. This summer and fall, the committee will host several public forums seeking your input on this matter. At next annual town meeting, you will be voting on the Comprehensive Plan. Stay tuned for more information. In the budget, this year you will notice a large capital expense for GIS Mapping. This item will modernize and synchronize our tax and zoning maps and provide residents, visitors and public decision-makers easier access to mapping data. This operating budget includes membership to Kennebec Valley Council of Governments, KVCOG, to assist with the Comprehensive Plan mapping and final review.

The Selectboard appointed a Village Center Development Committee to look at a variety of issues such as making the village center more pedestrian friendly, assess parking needs, develop a marketing plan for town businesses, evaluate zoning bylaws to improve economic vitality of village center, and develop further uses for village center parks around the mill pond. This budget recommends appropriating money for a Village Center Improvement Capital Reserve Fund for park improvements such as a potential gazebo.

I would like to thank the Board of Selectmen for their continued support and their dedicated service to the community. I would also like to thank all the volunteers and town staff who strive to make Wayne a better place to live, work, and play. If you have any questions, please don't hesitate to contact me at the Town Office, by telephone at (207) 685-4983 or by email at townmanager@waynemaine.org. I hope to see you around Town!

Sincerely,
Aaron J. Chrostowsky,
Town Manager

SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
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(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

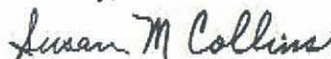
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
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United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

January 22, 2014

Town of Wayne
48 Pond Road,
Wayne, Maine 04284-0400

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

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Congress of the United States
House of Representatives
Washington, DC 20515

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HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

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Annual Report to the Town of Wayne

A Message from Senator Tom Saviello

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent the Town of Wayne in the Maine Senate. It has been an honor serving on your behalf to make Maine an even better place to live, work and conduct business.

The 126th Legislature adjourned its First Regular Session on July 10, 2013. The year began with a daunting task: covering an \$880 million shortfall in the state's two-year budget that was caused mainly by cost overruns in Maine's Medicaid program. We were able to bridge this gap without reversing the largest income tax cut passed in state history by the previous Legislature. These tax reductions benefitted low and moderate-income residents most, and taking them away would have represented a big step back for a state that has historically had one of the highest tax burdens in the country.

One of the Legislature's most significant achievements this session was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

The Legislature also approved the bipartisan Omnibus Energy Bill, which addresses reducing the cost of energy in Maine, cutting back on greenhouse emissions, and making money available to insulate Maine homes. This legislation when fully implemented will increase natural gas capacity and improve connection to underserved areas of Maine, provide funding to help companies cut back on greenhouse emissions and give rebates to homeowners who switch from oil to natural gas or other more efficient heating systems, and provide funding to help homeowners improve insulation.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. Additionally, please let me know if you would like to receive periodic updates on legislative matters. I may be reached in Wilton at 645-3420, in Augusta at 287-1505, or by e-mail at drtom16@hotmail.com.

Sincerely,

Tom Saviello
State Senator



HOUSE OF REPRESENTATIVES

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L. Gary Knight

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E-Mail: lgary.knight@usa.net

February 2014

Dear Friends and Neighbors:

As I complete my final term in the Maine House of Representatives, I would like to take this opportunity to thank you for the honor of serving Wayne, and all the communities of House District 81. I look forward to continuing to serve on the Taxation Committee as we work on the legislation that has been submitted for our consideration.

The process for submitting bills for the second session is different than it was for those submitted for the first. During the first session, there are no formal limitations on the type or number of bills that may be submitted. In contrast, bills introduced in the second session are limited by the Constitution to budgetary matters, legislation of an emergency nature that must receive approval by the Legislative Council, and Governor's bills.

Throughout this session, I will continue to advocate for greater government efficiency and accountability when issues concern the use of taxpayer dollars. In addition, job creation and making Maine a better place to do business will remain top priorities of mine.

I encourage you to visit the Legislature's website at: <http://www.maine.gov/legis> for up-to-date bill status information, public hearing dates, and roll call votes on legislation. If you would like to sign up to receive my weekly e-newsletter, please send an e-mail to RepGary.Knight@legislature.maine.gov.

Additionally, please do not ever hesitate to contact me with any questions, concerns, or thoughts that you have regarding legislative or state matters. It is through your input that I can best represent the interests of our region in the Legislature.

Sincerely,

A handwritten signature of L. Gary Knight in black ink.

L. Gary Knight
State Representative

Proudly Representing the Citizens of Leeds, Livermore, Livermore Falls, and Wayne



2013 Activities

Youth Conservation Corps (YCC)

For its third year, YCC performed erosion control projects for private and public landowners to reduce polluted runoff, filter stormwater carrying phosphorous into the lake, protect water quality and build awareness of lake stewardship. Through the 2013 program, we

- ✓ Planned and executed 20 projects on 6 lakes, including 11 projects on Wayne's lakes: Androscoggin (6), Lovejoy (3) and Pocasset (2).
- ✓ Projects included repairing culverts, diverting stormwater off driveways, planting vegetative buffers, stabilizing eroded pathways, and installing shoreline riprap.
- ✓ Provided all technical assistance and project labor at no charge to landowners, due to support from grants, lake associations, towns and individuals.
- ✓ Trained and employed 5 local youth for 8 weeks, providing future leaders with hands-on experience in stewardship of our natural environment.

Courtesy Boat Inspections: *Prevention*

Courtesy Boat Inspectors (CBIs) are the “first line of defense” against invasive aquatic plants, educating boaters and catching hitchhiking plant fragments. In 2013, paid and volunteer CBIs:

- ✓ Performed a total of 1492 inspections at public boat launches throughout the watershed, including 616 on Androscoggin Lake.
- ✓ Staffed boat launches 792 hours (276 hours of paid staff for Androscoggin).
- ✓ Removed five plant fragments from boats at the Androscoggin boat ramp, including milfoil from a boat about to enter the lake.

Invasive Plant Patrol: *Early Detection*

Teams of trained volunteers survey the lakes for invasive aquatic plant infestations to detect invasions early. As regional coordinator, 30MRWA supports the work of volunteers throughout the watershed as we strive towards surveying all our waters. In 2013, we

- ✓ Had 49 volunteers conduct surveys of seven lakes, including Androscoggin, Lovejoy, and Pocasset, contributing over 350 hours.
- ✓ Conducted a three-hour field-based training for invasive plant patrol volunteers.

Parker Pond Watershed Protection Project

The purpose of this two-year grant-supported* project is to protect Parker's water quality by decreasing polluted runoff coming from roads, driveways, paths, and residential areas. Towards this, we are working with landowners, towns and road associations. In 2013, we

- ✓ Began addressing erosion issues identified during the 2011 Watershed Survey.
- ✓ Partnered with the Kennebec County Soil and Water Conservation District, who provided technical assistance to develop three road management plans to protect the lake.
- ✓ Collaborated with road associations on Fellows Cove Rd, Fellows Farm Rd, and Quimby Lane to implement road management plans to reduce the impact of those camp roads.

- ✓ Completed four YCC projects on Fellows Cove Road.

**Project funding was provided in part by the U.S. EPA under Section 319 of the Clean Water Act and administered by the Maine DEP in partnership with EPA.*

Outreach

Through outreach and education we continue to raise community awareness about lake protection. In 2013 we

- ✓ Hosted the 5th annual Paddle trek, a daylong guided trip along 15 miles of connected lakes and streams, with over 60 paddlers and volunteers participating.
- ✓ Delivered presentations at 11 local venues, including meetings of town select boards, lake associations and other community groups.
- ✓ Provided education about our programs and watershed protection through our website, newsletter, social media, town and lake association newsletters and local newspapers.

30MRWA's income for 2013 was \$79,492. Income sources included individual contributions (43%), coalition members (27%), grants (22%), donated services (6%), and program fees (2%). The Town of Wayne, one of these coalition members, contributed \$3,000. Town support is critical to protect the watershed and has been vital to the organization's success leveraging grants and contributions from individuals and other coalition members.

To become a volunteer, a supporter or to learn more, visit our website www.30mileriver.org or email info@30mileriver.org.

Thank you for helping to protect our valuable lake resources.

Lidie Robbins, Executive Director

Formed in 2008, 30MRWA is a nonprofit organization and public-private collaboration of eight lake associations, seven towns, and two land trusts with a mission to protect, preserve and improve the land and water quality in the 30 Mile River Watershed.

P.O. Box 307, Wayne, ME 04284

February 2014

Dear Taxpayers:



The lake association ALIC would like to thank you for your support of its mission “to preserve and protect” Androscoggin Lake and to request once again a contribution for another year.

The lake has demonstrated remarkable improvement in clarity these past couple of years, which is one indicator of overall health. The phosphorus readings have been relatively stable, although there is always ongoing concern when run-off from snow melt, rain events, and inadequate septic systems results in nutrient overload and pollution being introduced into the lake. We continue to encourage property owners to be good stewards by providing educational resources as well as access to programs and services available through our affiliation with other like-minded organizations and agencies such as the 30 Mile River Watershed Association, the County Soil and Water Conservation Districts, and various bureaus within the Maine DEP.

As many of you know, Androscoggin Lake has been the subject of numerous studies and reports over the years. Several of these have been electronically scanned and are now available for your browsing on our website at www.androscogginlake.org/documents/archive. Two important documents are the watershed survey conducted in 2000 and the subsequent management plan of 2004. We plan to do some field work this year to update these two reports in order to qualify for possible grant funding of future remediation projects.

We are excited to be putting together a fun but informative summer event open to all in the Androscoggin Lake community - a scavenger hunt/photo contest – that will culminate in a wonderful display at our annual meeting on Saturday morning, Aug. 9, at the Yacht Club in Wayne. Everyone is welcome to participate and attend. Watch for details in local media and on our website www.androscogginlake.org. Also, please find and like us on Facebook by typing in our full name.

Having a lake to enjoy is a privilege that carries responsibilities. We’d like to remind you to:

- Please check your boat, trailer, and equipment and remove any hitchhiking plants before you launch and also when you leave. Encourage others to do the same.
- Steer clear of wildlife and be respectful of other people on the lake.
- If you’re a shoreland property owner, be sure there’s more vegetation than just grass growing along the lakefront to filter run off. Lakes like less lawn.
- If your septic system is in need of attention, please get started today to address those problems.

Thanks again for your investment in the lake, and have a safe, enjoyable summer!

Sincerely,

ALIC Board of Directors
Debbie Hite, Executive Director

ANNUAL REPORT OF THE ARCHIVAL BOARD
JULY 1, 2012 – JUNE 30, 2013

The Archival Board has the responsibility for the preservation and maintenance of the Town of Wayne Historical Collection. Housed in the Cary Memorial Library vault, the collection continues to grow, a circumstance we have encountered each year since the boards establishment in 2000. In our report for that first year, we provided a summary listing of contents, which continue to remain about evenly divided into three general categories: municipal records, library records, and documentary accounts for town individuals, families, relevant historical events and town institutions.

The Board continues efforts noted in previous reports, with the added notation that space is ever more confining. From time to time the board and particular Library trustees responsible for the long-planned expansion saw their efforts become reality. During most of the year, the Library remained closed. Work continued and as a consequence the vault, where collections are housed, was inaccessible to all, the board included. Next year, we expect to resume archival activity, although the early space addition so badly needed, will not occur. A year ago we were in accord with basic plans offered for expansion of the vault space to nearly double its present size.

Once again, we emphasize the needs described, for under existing conditions we find that the board's work has been increasingly difficult, with consequent inefficiency in whatever we undertake.

Current board members are Judy Danielson, Gerry Paradis, Carroll Paradis and Ed Kallop.

Assessor's Report
FY July 1, 2012 – June 30, 2013

I have enjoyed serving the Town of Wayne as its Assessors Agent over the last year. I am available at the Town Office typically the fourth Monday of the Month. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership by processing yearly deed transfers creating new parcels if a property splits a property and updating annually the towns' tax maps. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION

Most homeowners whose principal residence is in Maine are entitled up to a \$10,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence. Qualifying Veterans are entitled up to a \$6,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales)

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Wayne who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted
Matthew Caldwell C.M.A (RJD Appraisal)
Assessors Agent

2013 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Wayne

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Local Taxable Real Estate Valuation.....	1	179,285,000	
2. Local Taxable Personal Property Valuation.....	2	699,500	
3. Total Taxable Valuation (Line 1 plus line 2).....	3	179,984,500	
4. (a) Total of all Homestead Exempt Valuation	4(a)	3,650,000	
(b) Homestead Exempt Reimbursement Value	4(b)	1,825,000	
		(Line 4(a) divided by 2)	
5. (a) Total of all BETE Exempt Valuation	5(a)	0	
(b) The statutory standard reimbursement for 2012 is 60%	5(b)	0	
Municipalities with significant personal property & equipment		(line 5(a) multiplied by 0.5)	
may qualify for more than 60% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.			
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	181,809,500	

Assessments

7. County Tax.....	7	200,389.62	
8. Municipal Appropriation.....	8	981,263.00	
9. TIF Financing Plan Amount.....	9	2,127.00	
10. Local Educational Appropriation (Local Share/Contribution) (Adjusted to Municipal Fiscal Year)	10	1,708,722.00	
11. Total Assessments (Add lines 7 through 10).....	11	2,892,501.62	

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	47,769.27	
13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement)	13	288,292.00	
14. Total Deductions (Line 12 plus line 13).....	14	336,061.27	
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	2,556,440.35	

16.	2,556,440.35	X	1.05	=	2,684,262.37	Maximum Allowable Tax
17.	2,556,440.35	/	181,809,500	=	0.014061	Minimum Tax Rate
18.	2,684,262.37	/	181,809,500	=	0.014764	Maximum Tax Rate
19.	179,984,500	X	0.014200	=	2,555,779.90	Tax for Commitment
			(Selected Rate)		(Enter on Page1, line 13)	
20.	2,556,440.35	X	0.05	=	127,822.02	Maximum Overlay
21.	1,825,000	X	0.014200	=	25,915.00	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	0	X	0.014200	=	0.00	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	2,581,694.90	-	2,556,440.35	=	25,254.55	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

Cary Memorial Library
July 1, 2012 thru June 30, 2013

The Cary Memorial Renovation Project was completed in July of 2013, realizing a long-awaited dream to up-date the 75 year old building. Library Trustee Ken Bate put his engineering and project management background to good use, and was the prime coordinator with Dallas Folk and the HP Cummings team. The lower level (now renamed the Safford Level) was completely rebuilt (including new windows), a new elevator was installed, the heating and cooling system was replaced, every electrical wire was updated, the lighting system was redone, and a new circulation desk (donated by Lincoln and Gloria Ladd) was added. A new well provides potable water for the first time in 75 years. CH Stevenson did extensive exterior work, improving drainage and grading, and the entire facility was made handicapped accessible.

Next steps include the interior work by the Design Team to decide furniture arrangement, and the Garden Design Team to decide on exterior plantings.

A lovely wooden bench, overlooking the lake, is a thank you to CH Stevenson for all their donated work, and to Doug Stevenson for his 22 years as Library Treasurer. This bench was dedicated during the Library Celebration held in August 2013, in which the Library Board thanked all their wonderful supporters for their generosity and kindness supporting this 12 year effort. Dallas Folk provided an overview of the construction process, Austin Smith reviewed the design process, and Anita Gotto delivered remarks on creating a "Legacy of Giving". **A big thank you also to the Town of Wayne for their special contribution to this effort and for their ongoing support.**

In spite of all the commotion from the packing, moving, construction, well-drilling, and unpacking, the library was able to maintain regular service for all but a few weeks in late May and early June. In what felt like a perfect storm, we also automated the library's catalog and circulation, making it much easier to manage the very actively used collection. In the 12 month period ending June 30, 2013, we circulated 8261 books, DVDs, magazine and audiobooks. Our public use computers were used (conservative number) 885 times. We hosted 66 programs for adults and children, with attendance exceeding 2107 people. Library visits numbered 7,037, indicating robust use of the library by the Wayne community.

So many people in this community work hard to keep the library a vibrant presence for the town of Wayne. A dedicated volunteer squad keeps the library open a generous number of hours, 52 weeks a year. Another team of volunteers focuses on the Williams Property, overseeing its use, scheduling and running functions, as well as coordinating with the Trustees to plan for building upgrades. A dedicated Board of Trustees take on the many challenges associated with running a non-profit organization, and fund-raising for operating costs and special projects. An energetic Friends of the Library team run terrific events such as the Summer Lobster Festival, and work hard to fund programs like our membership in the Maine Download Library, the DVD and Audiobook purchasing program, and fund the salary of the Summer Intern, allowing us to be open more during the busy summer months.

One personal note from the Librarian's Desk: Since 1987, whenever I have filed the Cary's Annual Report with the Maine State Library, I have always had to answer NO to the question "Is the building handicapped accessible?" For the first time, we were able to answer **YES** on this year's report, knowing that library users can access our lower level whether for using the collections or attending an event. In the first week of having our new elevator, it was used 6 times, allowing some folks who had never been downstairs to get down there safely. Now we wonder how we ever managed without it.

Respectfully Submitted,

Janet Adelberg, Librarian

Judy Danielson, President, Wayne Library Associate Board of Trustees

The Wayne Cemetery Association

The Wayne Cemetery Association meets once or twice a year to oversee the care and operation of all town owned cemeteries. Bud Norton continues to do the mowing, trimming and cleanup maintenance as he has for many years. There have been no major expenses in upkeep during the past year, so the budget remains the same as the previous year. New flags will be placed on all veteran sites this season.

Gravesites remain available in the Evergreen, North Wayne, and Gordon cemeteries. Single lots are \$275 and will accommodate 1 full burial, or up to 4 cremation burials.

Cemetery members include:

Warren Davenport, President

George Draper, Secretary

Tom Fylstra, Treasurer

Ken Foss, Sexton

Britt Norton

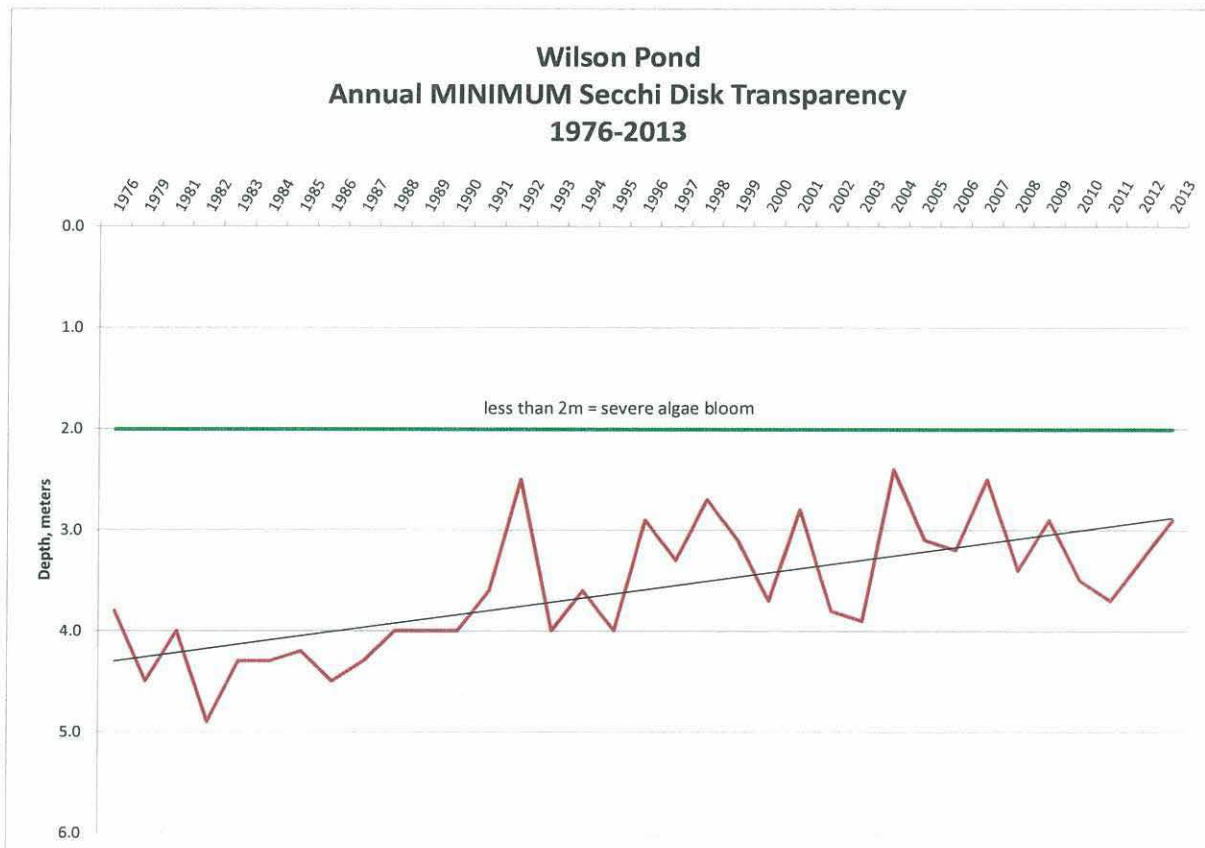
Ray Giglio

Vacancy

Cobbossee Watershed District's 2013 Annual Report to the Town of Wayne

In 2013, the Cobbossee Watershed District (CWD) continued their mission of improving and protecting the 28 lakes and ponds of the 217-square mile Cobbossee Watershed, which includes Wilson, Berry, and Dexter Ponds.

Each year, as part of the CWD's routine lake monitoring program, the water quality of Wilson, Berry, and Dexter Ponds is monitored by CWD staff monthly from May through October. This critical water quality data enables the CWD to maintain a sense of the environmental health of the lakes and ponds of the Cobbossee Stream watershed. The water quality of the three ponds continues to be moderate compared to state-wide averages. Of the three ponds, Wilson Pond has been closely watched ever since it suffered its worst year water clarity-wise in 2004. The graph below shows the minimum water clarity values for Wilson Pond, measured by the CWD as Secchi disk transparency, from 1976 to 2013. Note that although Wilson Pond has not recorded a season with a 'severe' algae bloom, it has been close during several years and appears to be trending that way.



The average water clarity for Wilson Pond for 2013 was 4.3 meters (14.1 feet), which was unchanged from 2012 and was about on par with how it has been the past 10 or so years. Dexter Pond continued to be about average water clarity-wise in 2013, with an average clarity reading of 4.6 meters (15.1 feet). Berry Pond had identical average water clarity of 4.6 meters (15.1 feet). Water clarity is largely determined by the amount of algae that is in the lake water, which in turn, is primarily determined by the concentration of phosphorus that is in the lake. Phosphorus, the plant nutrient most

responsible for impacting lake water quality, enters the ponds through stormwater runoff from the watershed during rain events and serves to generate algae blooms which cause the lakes to turn cloudy green, thereby reducing water clarity.

The CWD manages a water levels management program that includes bi-weekly monitoring of the water levels of the three ponds throughout the year. For all three ponds, the water levels are recorded at the Wilson Pond dam in North Monmouth, which is owned and operated by Tex-Tech Industries. The CWD coordinates with dam owners throughout the District to ensure that water levels on all District lakes and ponds are within the CWD's seasonal standards. The goal of the program is to ensure proper management for flood and erosion control, as well as water quality, fisheries and wildlife concerns, among others.

Back in 2012, the CWD completed the **Wilson Pond Water Quality Rehabilitation Project**, which began in 2009 and which provided funding to apply best management practices (BMPs) in the watersheds of Berry, Dexter, and Wilson Ponds with the goal of reducing phosphorus runoff to the ponds. As a follow-up to this very successful project, the CWD submitted a successful proposal to the Maine DEP in summer of 2013 for the **Wilson Pond NPS Watershed Restoration Project, Phase II**. This second grant, with funding in part provided by the United States Environmental Protection Agency under Section 319 of the Clean Water Act, has a total value of \$110,790 and is scheduled to begin in spring of 2014. The CWD will be assisted on this project by the Friends of the Cobbossee Watershed.

For more information on CWD programs or other lake and watershed related matters, please contact the CWD at 377-2234, or email at [cwg@fairpoint.net](mailto:cwd@fairpoint.net).

Report of the Code Enforcement Officer 2013

In 2013 building permits were issued for the following purposes.

New Homes	1
Garages	2
Additions	1
Remodeling	3
Kennels	0
Mobile Homes	0
Sheds	4
Replace Camp	1
Deck/porch	3
Barn	0
Dock	0

Once again, it has been my pleasure to assist the Wayne Planning Board over the past year with various projects. The Board holds its regular meetings on the first Wednesday of each month at 7:00 pm in the Town Office. If you would like to submit an application to the Board, Please contact me two weeks prior to a meeting. As always I am available to anyone that would like to have a septic system inspected to assure that it is functioning properly. The Board of Appeals meets only as needed and meetings are scheduled accordingly. To schedule an appointment with me, please feel free to call me any time at 576-1413. I am also available in the town office on Tuesday and Thursday mornings.

Respectfully submitted,

Kenneth Pratt CEO

Wayne Comprehensive Planning Committee
2014 Annual Town Report
April 24, 2014

In summer 2013, the Select Board empanelled a Committee to review and revise the Town's 2001 Comprehensive Plan. An updated plan is required under state laws. New community issues have arisen over the past decade, so a good look at the Town's Comprehensive Plan makes sense. The Select Board's guidance was, "Do it well; how long it takes is not the concern".

Process

The Committee began its work with a briefing by a state official whose office administers the statewide program. The take-away message was that, while there are procedural steps that must be taken, we need not rush. Also, we should focus first and foremost on a Plan that meets Wayne's needs. During a series of monthly meetings, we talked with a variety of groups and individuals about issues and concerns. We heard presentations about the Village Area, the Fire Department, Cary Library, the Wayne Elementary School, Sustain Wayne, water quality in Wayne's lakes and streams, and a number of many other town related topics.

The Committee has maintained regular communications with Lake Associations, other town committees, and with the Select Board. The Conservation Commission has provided support on technical issues, assembling data on water quality trends and developing the materials on natural resources and environmental matters. Extensive information was assembled and reviewed at the meetings, dealing with economic and population changes, water quality trends, and financial and economic trends.

By the time of Town Meeting in June, 2014, the Committee will have presented draft goals and strategies to the Select Board, and prepared summaries of these goals for distribution at Town Meeting. During the summer there will be a widely advertised public discussion meeting on the Plan's goals.

The Select Board will review a draft plan that incorporates comments from the public discussion and a formal public hearing will be held in the fall. Further revisions based on the hearing will follow. The Select Board will send a draft Plan to the state for its approval late in 2014. This will largely be a formal check to ensure compliance with the statutes and regulations concerning local comprehensive plans. Whatever revisions are needed will be made and the Plan will be ready for an adoption vote at Town Meeting 2015.

The Select Board and the Committee welcome comments, issues to be raised, and suggestions at any time, in addition to the formal events noted above.

Documents

If interested, you may find copies of the 2001 Plan on the website. At the Williams House is a set of detailed maps of the Town and its natural features and land uses.

**Wayne Comprehensive Plan
DRAFT Vision Statement
April 24, 2014**

In the future, Wayne will still be a small town that people live in because of its natural and social environments, rather than for local employment. There may be an increase in the percentage of people who work from home, but the locations of job possibilities are not expected to change very much. There will be a stable tax base supported mostly by the homes and second homes of residents and visitors.

Municipal officials, staff, and individuals will support programs and policies that will have a positive impact on the future of Wayne's water quality and therefore its economic base. Farm acreage will continue to grow, primarily for local markets. Similarly, increased management of timberlands for local consumption of wood and value-added wood products may create new opportunities and challenges for Wayne. Through thoughtful planning, the Town will accommodate growth while conserving the Town's natural assets, natural resource-based economies, and rural character.

The Town will profile the Village's historic assets and at the same time will explore appropriate development opportunities to enhance the community, in particular walkability and safety, restaurants and bed and breakfast establishments.

There will continue to be a strong sense of community. This will be easier and more natural if the Wayne Elementary School remains open. Wayne people will continue to help their neighbors in times of need. There will be social networks for young and old and those in between. These networks will continue to help attract and retain families and bring the community closer together. These will still include good schools, library services, outdoor recreation, social organizations, and community gathering buildings for social interaction. There may be renewed efforts to address housing needs for elderly citizens.

There will be undeveloped areas consisting of large tracts of open space that help maintain water quality, scenic views, wildlife habitats, and other related assets that residents enjoy. Trails for hiking and snowmobiling will be available.

Community and public buildings and facilities, including roads, bridges and dams, the Ladd Center, the Fire Departments buildings, the Town Office, the Library, Town historical buildings, the Church and the AYC will have been maintained to retain their serviceability and function. There will be public access to water bodies for recreational use.

Members

Theresa Kerchner, Co-Chair
Teco Brown
Anne Huntington
Steve McLaughlin

Lloyd Irland, Co-Chair
Dave Petell
Steve Saunders
Bruce Mercier

Wayne Conservation Commission
July 2012- June 2013

Dear Wayne Citizens,

This year, the Conservation Commission's activity was dominated by involvement with the Comprehensive Planning Committee including participation of two of its members on that committee. We were just keeping up on other matters.

The Select Board sought the Commission's view on two major issues over the past year.

First, they asked for our views concerning issues of erosion and sedimentation from town and camp roads, and for input on the question of protecting water quality from occasional instances of nonperforming subsurface waste disposal systems. A briefing was held with the full Board, augmented by a helpful talk on Wayne's geology by Woody Thompson. This subject continues to be a topic of discussion with the Board, in addition to its continuing consideration in the Comprehensive Plan revision process.

Second was the opportunity presented by the Town's acquisition for taxes of a large property fronting Wilson Pond. The commission conducted several field visits, discussed management issues, and delivered a briefing to the Select Board with its recommendations. At this writing, negotiations with the former owner are in progress to see if a solution can be found that lead to his recovering ownership after paying back taxes, and a conservation easement being created that will retain the land's major open space and recreational values.

Over the spring and summer of last year, Commission members Pam Green and Anne Huntington prepared wall size maps illustrating various environmental and natural resource features of Wayne for display in the Williams House. These proved popular with visitors, and a regular program of briefings on the maps was offered under the name of Wayne Naturally. This program continues (not active, though we continue to be available to answer questions). In connection with its work, Commission members conducted informal field visits to Muddy Pond, the Desert of Wayne, and the property near Wilson Pond, among other locations.

A long process of work on the identification of vernal pools in town is nearing completion. Information developed over a series of field visits has been forwarded to state agencies for their final decisions. Several years ago the town voted to initiate this process and funded cooperation with Readfield to acquired detailed air photos of the Town for this purpose. A photomosaic is available for viewing at the Town Office; we think it would be useful to property owners and others for various purposes. Our thanks go to Commission member Leslie Latt for leading this effort, which has been assisted by many volunteers.

The Commission is looking for two new members. We would welcome hearing from anyone interested to invest some time in this interesting process.

Respectfully Submitted,

Wayne Conservation Commission

Lloyd C. Irland	(6/30/2015)	Chair
Pam Green	(6/30/2015)	Secretary

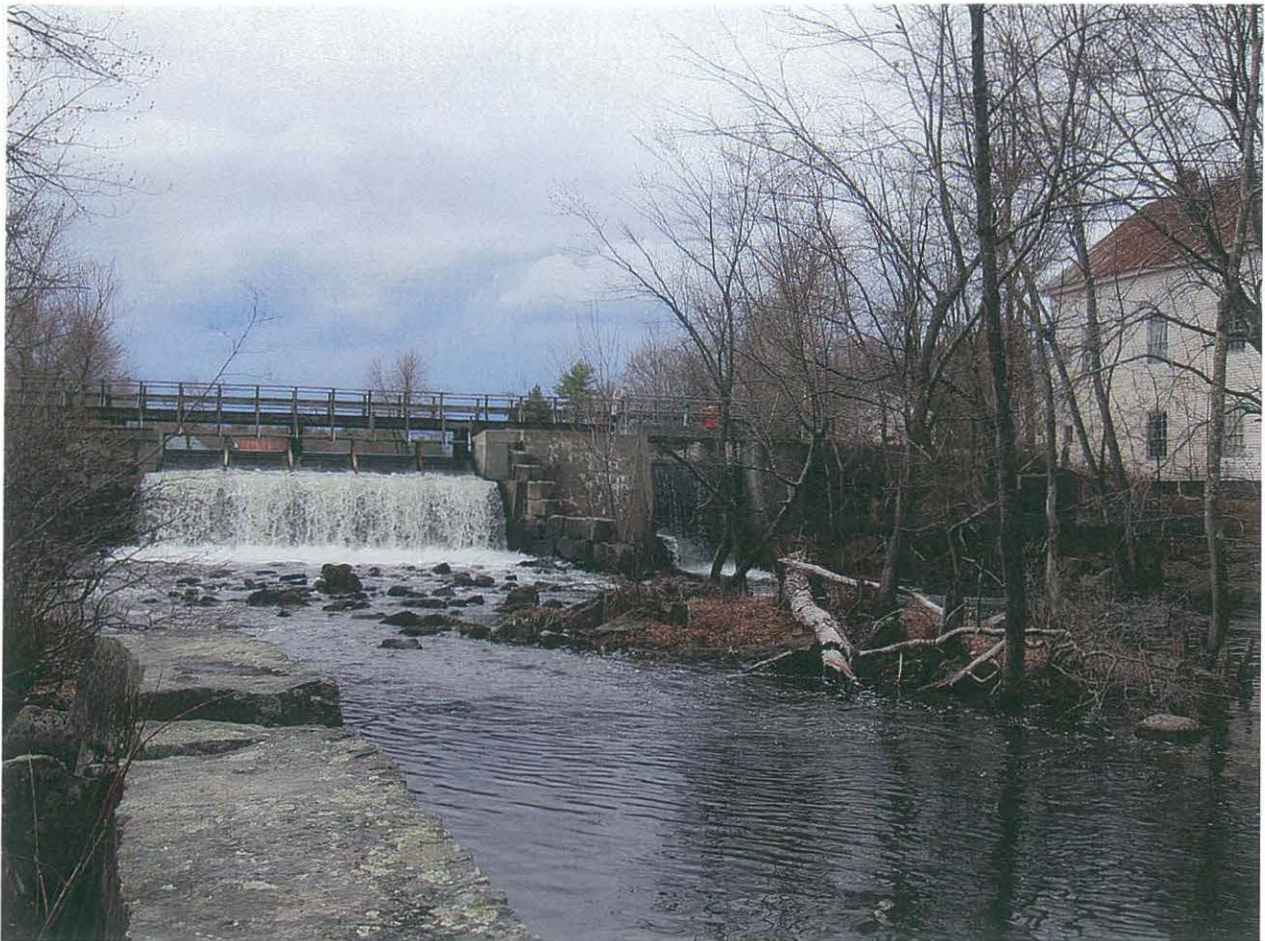
Leslie Latt	(6/30/2015)	
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Ken Spalding	(6/30/2013)	
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Anne Huntington	(6.30/2013)	
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Vacancy

Vacancy



Town of Wayne Farmers' Market
July 1, 2012 - June 30, 2013

The Market has been operating for five successful seasons: 2009 - 2013! The Market Committee appreciates the support we have received from the Town of Wayne, vendors, shoppers, volunteers and musicians. The Wayne Farmer's Market is a town-sanctioned event, by vote of the Selectboard on March 17, 2009.

The Wayne Farmers' Market opened for its fourth season on May 26, 2012 with seven vendors selling vegetables, berries, baked goods, goats' milk soap, eggs, and herbs.

2012 Vendors: Birtwell Farm, Emery Farm, Gingerbread Farm, and A Small Town Bakery (all of Wayne); Wholesome Holmstead (Winthrop); Firelight Farm-herbs and flowers (East Livermore); and Snafu Acres (Monmouth). **Hours of operation 2012:** Saturdays, 9-1 pm Memorial Day weekend May 26 to September 29. **Hours of operation 2013:** Saturdays 9-noon Memorial Day weekend- Labor Day weekend. Note: Vendors voted to discontinue September hours after the 2012 season.

Highlights 2012:

- The market has enjoyed increasing popularity. Highlights in 2012 were: quality vendors, July 4th community events with music by Chris Cushman and Friends, and children's activities with Leslie Burhoe and Theresa Kerchner
- Many thanks to Morgan Birtwell and family for the attractive Market sign they designed and created in 2011!
- Thanks to Stan Davis who performed at most markets for the open mic program.
- On Sept 11, 2012, The Wayne Selectboard discussed a proposal from the Market committee to start SNAP EBT services for 2013 Wayne Farmers Market. Kelly L. O'Neal, Electronic Benefits Transfer Program Coordinator, Office for Family Independence, Department of Health and Human Services, and Colleen Hanlon-Smith at Maine Farmers Market Association, Maine Federation of Farmers' Markets, are coordinating a program that provides free EBT machines, reimbursement for monthly wireless fees, and training for volunteers. The plan is to have volunteers operating the EBT machine. Selectman voted to approve this program for the Market on 9/11/12.
- Hildie Lipson and Susan Webbert volunteered to assist with the SNAP program. Note: the SNAP program was piloted in 2013, but was unsuccessful. We had technical problems with the EBT machine and although the Market committee advertised SNAP services we only had one SNAP customer at the 2013 June market.

Budget summary:

Carry over budget 2011:	\$633.47*
Vendor Fees collected 2012	\$336.00
Expenses: 2012	\$128.00
Balance: 2012	\$861.47*

*(Includes \$500 received from Maine Initiatives grant and **sale of** Market Bags)

The Wayne Farmers Market has the following goals:

- *To support and promote local growers and producers as well as offering healthy, local, and fresh products to the community.

- *☐To cultivate a strong sense of community by providing an enjoyable setting for people to visit, interact, and learn, in addition to buying products.

- *To create an opportunity for direct grower-consumer interactions and idea-sharing.

A steering committee of community members and vendors meets in the winter to discuss ways to improve the market. For more information, please visit

<http://www.waynefarmersmarket.weebly.com>

Respectfully submitted: Wayne Farmers Market Committee: Leslie Burhoe (Vendor relations); Jane Davis (Treasurer); Trent Emery and Tammy Birtwell (Farmers); Theresa Kerchner (Communications); Emily Perkins (Website management).

Wayne Fire Department

This year ended with an unusual fire call. Wayne and our Automatic Mutual Aid Town Fire Departments (Fayette, Readfield, Manchester, Mount Vernon and Vienna) were dispatched to a structure fire at the Woodsum residence on the Berry Road described as an outhouse on fire. The Wayne Fire Chief arrived on scene within a few minutes after it was toned out to find an old storage barn with smoke and flames throughout the building and a ground fire quickly spreading into the field. There was a strong wind blowing and a high fire danger issued by the Maine State Forest Service for that day. While firefighters were working on extinguishing the building fire, stopping the grass fire in the field from growing and getting into the woods or adjacent fields, preventing the adjacent house from catching on fire and protecting neighboring homes, a woods fire was discovered ½ mile away from the barn having been ignited from flying embers from the barn fire. Additional town fire departments (Winthrop, Leeds and Livermore Falls) were dispatched to assist with the growing fire. A Maine State Forest Ranger arrived to assist and had already called in a forest service helicopter to help extinguish the woods fire by dropping water on it if needed. The helicopter flew around the area to ensure that there were no additional woods fires. The fires were extinguished without any additional property loss. The Wayne Volunteer Fire Department could not have accomplished this without the help of our neighboring Town Fire Departments.

Members of the Wayne Volunteer Fire Department

Summary of Calls

Calls in Wayne

Structure Fire	1
Chimney Fire	2
Vehicle Accident	7
Tree/Power Line Down	7
Smoke Investigation	3
Life Flight Landing Zone	0
Traffic Control	1
Medical Assist	1
Water/Ice rescue	0
Vehicle Fire	1
Woods/grass Fire	2
Propane Leak Investigation	0
Carbon Dioxide Investigation	1
Fire Alarm Investigation	2
Stand By Request	0
Total in Town Calls	28

Calls to Assist Other Towns

Responded	24
Stand By in Town	9
Cancelled Before Responding	34
Total Out of Town Calls	67

"First to Serve ~ 1799"



Office of the Sheriff
Kennebec County, Maine

Randall A. Liberty, Sheriff

Ryan P. Reardon, Chief Deputy

Captain Dennis C. Picard
Law Enforcement
125 State Street
Augusta, Maine 04330
Telephone (207) 623-3614
Fax (207) 623-6387

Captain Marsha J. Alexander
Corrections Administrator
115 State Street
Augusta, Maine 04330
Telephone (207) 623-2270
Fax (207) 621-0663

January 9, 2014

The Kennebec County Sheriff's Office continues to proudly serve the citizens of Kennebec County. The Sheriff's Office has a long history of service, dating back to 1799. Our agency serves many functions in the communities of Kennebec County. In addition to rural patrol, the Law Enforcement Division provides many regional assets to our communities including Drug Investigations, K-9, Dive Team, Accident Reconstruction and the Special Response Team.

In 2013, Deputy Sheriffs responded to a total of 34,398 calls for service. We answered (656) calls for service involving theft; (764) motor vehicle accidents with (8) reconstructions; (736) alarms; (319) domestic violence; (286) 911 hang-ups; (158) assaults; (177) K-9 calls and (731) providing assistance to other agencies. The Sheriff's patrol division conducted (385) school safety visits and made 7,273 vehicle stops.

During the past year, our Correctional Facility managed 3,152 inmates. The offenses committed by defendants included everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. Despite significant fiscal challenges, the CARA program continues to operate, serving as the only state-wide substance abuse treatment program.

Inmates at the Kennebec County Correctional Facility are required to work. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, while others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$697,594 bed day savings to the citizens of Kennebec County. Throughout 2013, inmates worked 23,810 community service hours, valued at approximately \$178,576. Our inmates raised 46,448 pounds of produce for the inmate kitchen and area food pantries in 2013.

We are committed to providing innovative programs to reduce crimes, assist victims, and to provide enhanced public safety. I acknowledge the ever-growing opiate addiction problem and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education and treatment for those afflicted.

I will provide the 122,150 citizens of Kennebec County with progressive and professional Law Enforcement and Correctional Services. I welcome any comments or suggestions which improve our service to the citizens of Kennebec County.

Randall A. Liberty
Sheriff, Kennebec County

Ladd Recreation Center

The Ladd Recreation Center was a gift from Helen and George Ladd, whose goal was to provide a safe and nurturing environment where Wayne residents could participate in and enjoy a variety of high-quality indoor and outside activities throughout the year.

The Ladd Recreation Center provides a variety of high-quality programs for the young people of Wayne and also for the citizens of the town to enjoy. It offers its facilities to groups such as "Garden Club, quilters, Snow Mobile club, bridge, yoga and two exercise classes. The Kennebec Land Trust holds 3 learning seminars a year and entertainers for the Library concerts. The center offers afterschool care and holds a six week summer program for the children to enjoy. The dates of the summer program are June 30th-August 7.

The Ladd center is also available for rentals throughout the year, such as birthdays, family gatherings, wedding, showers, classes or any other event. If you would like to rent the center please call Donna at 685-4616, to check availability and price.

The Ladd center has a board of directors, which meets monthly to discuss any issues or ideas that we can continue to work on to help out the community and school. The board members are Lincoln Ladd, Gloria Ladd, Betsy Ladd, Sharon Bonney, George Dragonetti, Gina Lamarche, Sarah Albert, Mackenzie Stevenson, Chase Morrill, Nancy Teachout and Donna Freeman
Director of Ladd Recreation Center.

There are many activities that occur at the center, if you would like any information about any of these activities, please contact the center at 685-4616.

A Caring School Community Dedicated To Excellence

April 22, 2014

Dear Community Members,

While the administrative team work in FY13 centered around developing the district mission, vision, and strategic plan, FY14 has been a year dedicated to implementing the action plan that will move us toward our goals.

Goal #1, Success for Every Student

Nancy Harriman, RSU #38 Director of Curriculum, Assessment, and Instruction, Sarah Caban, Math Coach, and Barbara Bourgoine, Literacy Coach have been working with teachers PreK-12 to develop and implement units based on Maine's Learning Standards, including the Common Core standards. According to Maine law, students who graduate in 2018 will need to demonstrate proficiency in Maine's Learning Standards. We are working to design a vertically aligned system that will ensure that our students meet those standards. In addition, one of the outcomes for this goal was to provide expanded opportunities for our high school students to participate in dual enrollment courses, where students can meet the high school requirements while at the same time earning college credits. Mr. Conway, high school principal, has been meeting with Thomas College to expand our offerings.

Goal #2, Rigorous Instructional Program

RSU #38 administrators and teachers are dedicated to raising the scores on the district assessments, NECAP (New England Common Assessment Program), NWEA (Northwest Evaluation Assessment), DRA (Developmental Reading Assessment), and on adult education assessments such as Accuplacer. Action steps for moving the district toward those goals include creating a vertically aligned, cohesive, and consistent curriculum, developing student testing strategies, and providing support for students who are not meeting grade level benchmarks. Work in all of these areas has begun this year and assessment data is being closely monitored. NECAP scores in Reading for grades 6, 7, and 8 showed a marked improvement on the October 13 NECAP as a result of concentrated work with students early in the year.

Goal #3, Welcoming Community Centers

Teachers and administrators in RSU #38 have made a concentrated effort in FY14 to improve communication through the use of social media. Postings on the district Facebook page provide information to our citizens, email communication with parents strengthens the parent-teacher partnership, and current budget information on our web site provides an up-to-date picture of the budget development process.

Goal #4, Accountability for All

Action steps for reaching this goal include the development of a state required teacher and principal accountability system. A committee comprised of teachers, administrators, and RSU #38 School Board members has been working on this system for several years and will be ready to pilot at least a portion of this system in FY15. The state requires that districts implement their system, after state approval, in FY16.

In addition to our focus on action steps, we also must take time to celebrate the successes of the year. This year our soccer and ski students earned two state sport championships, the jazz band entertained legislators, superintendents, and dignitaries at Thomas College, Adam Scarpone, our middle school music teacher hosted the Sixth Grade Music festival, our Health Center Student Advisors won a state impact award for their service, several students have moved up to national debate competitions, and our list of university and college acceptances grows daily. We continue to appreciate the support of staff, parents, and community members. The strength of community involvement truly makes us "a caring school community dedicated to excellence".

Enrollment data for the District – October 1, 2013 (does not include tuition students)

Town	PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Manchester	24	27	28	29	21	34	21	19	31	23	35	30	28	31	381
Mt. Vernon	18	17	21	14	27	16	16	15	14	16	16	23	21	20	254
Readfield	18	29	25	18	25	34	31	30	35	37	35	38	45	33	433
Wayne	0	13	11	10	8	7	8	14	13	9	5	18	7	11	134
	60	86	85	71	81	91	76	78	93	85	91	109	101	95	1202

Sincerely yours,

Donna H. Wolfrom, Ed.D.
Superintendent of Schools

Lien Breakdown

Tax Year: 2012-1 To 2012-1

As Of: 05/28/2014

Account	Name	Principal	Pre Lien	Costs	Interest	Total
166	ANDROSCOGGIN BUILDERS	350.92	11.52	35.11	22.79	420.34
663	AULT WENDY L	530.51	0.00	0.00	5.98	536.49
325	BATES GARY M.	602.75	17.88	59.55	39.03	719.21
1008	BROWN LEWIS F	1,893.94	62.49	35.11	72.37	2,063.91
768	BRYANT WAYNE EDWARD	4,719.40	155.71	47.33	295.52	5,217.96
396	BURGESS DALE F	646.30	21.33	47.33	41.97	756.93
90	CHAPMAN JOHN N	2,523.38	83.25	35.11	163.88	2,805.62
617	DAMON, DENNIS G & CHRIST	907.63	29.95	35.11	58.95	1,031.64
361	DIAMOND ROBERT	2,600.66	85.81	47.33	168.90	2,902.70
597	DOW GEORGE A SR	887.96	29.29	35.11	57.67	1,010.03
108	GORTEN KAREN	1,572.20	51.87	59.55	102.11	1,785.73
558	GOUCHER FAMILY TRUST	511.26	15.18	35.11	33.20	594.75
118	GOUCHER LEROY G	616.79	0.00	22.74	15.23	654.76
559	GOUCHER LEROY G	2,427.02	67.69	47.33	157.62	2,699.66
561	GOUCHER TED & SON	899.20	29.67	35.11	58.40	1,022.38
112	GOUCHER, LEROY	689.86	22.76	59.55	44.80	816.97
822	JULIANS WAYNE GENERAL ST	2,699.01	89.05	71.77	175.29	3,035.12
2	K2 ENTERPRISES	151.70	5.01	35.11	9.85	201.67
1156	K2 ENTERPRISES	136.25	4.49	35.11	8.85	184.70
1157	K2 ENTERPRISES	133.44	4.40	35.11	8.67	181.62
1158	K2 ENTERPRISES	141.87	4.68	35.11	9.21	190.87
1159	K2 ENTERPRISES	136.25	4.49	35.11	8.85	184.70
1042	KIMBALL MARK B	3,449.28	113.81	35.11	224.01	3,822.21
271	MAXIM EDITH MAXIM ROSEM	539.52	17.80	35.11	35.04	627.47
98	MILLS, TIMOTHY S	2,336.52	77.09	53.44	93.73	2,560.78
821	PAPPAS, BROOKE H	1,024.24	33.79	35.11	66.52	1,159.66
865	PAPPAS, BROOKE H	3,253.98	107.35	35.11	100.14	3,496.58
235	PETTENGILL HOWARD	42.15	1.39	35.11	2.74	81.39
431	PETTENGILL THOMAS	2,572.00	0.00	0.00	10.00	2,582.00
335	POKORNY BRET	1,916.42	63.23	35.11	72.71	2,087.47
221	REED CHARLES S III	354.06	0.00	7.76	9.50	371.32
389	SCHNEIDMILL, SHANA L	910.44	4.88	47.33	20.71	983.36
843	THOMAS CHARLES F	1,944.52	64.16	35.11	126.29	2,170.08
848	THOMAS, CHARLES F.	2,332.30	76.95	35.11	151.47	2,595.83
852	WALDEMAR JOHN A.P.	5,059.41	166.93	47.33	328.58	5,602.25
545	WELCH, EARLE N JR	1,225.16	40.42	47.33	79.57	1,392.48
292	WEYMOUTH, BRUCE	685.00	0.00	0.00	6.39	691.39
Total:		53,423.30	1,564.32	1,367.87	2,886.54	59,242.03

Lien Summary

54,779.36	53,423.30	1,564.32	1,367.87	2,886.54	59,242.03
54,779.36	53,423.30	1,564.32	1,367.87	2,886.54	59,242.03

Non Zero Balance on All Accounts

Tax Year: 2004-1 To 2014-1

As of: 05/28/2014

Acct	Name ----	Year	Original Tax	Payment /Adjustments	Amount Due
6	FRONTIERVISION OPR. PARTNERS	2004	4,782.81	694.45	4,088.36
51	FARNHAM HERBERT JR	2005	145.14	0.00	145.14
22	GOUCHER LEE	2005	87.32	63.65	23.67
51	FARNHAM HERBERT JR	2006	156.21	0.00	156.21
22	GOUCHER LEE	2006	93.98	0.00	93.98
51	FARNHAM HERBERT JR	2007	162.98	0.00	162.98
22	GOUCHER LEE	2007	98.05	0.00	98.05
51	FARNHAM HERBERT JR	2008	166.05	0.00	166.05
22	GOUCHER LEE	2008	99.90	0.00	99.90
41	GOUCHER TED & SON EXCAVATIO	2008	286.20	131.10	155.10
51	FARNHAM HERBERT JR	2009	166.67	0.00	166.67
22	GOUCHER LEE	2009	100.27	0.00	100.27
41	GOUCHER TED & SON EXCAVATIO	2009	287.26	0.00	287.26
11	ALBERT, JEFFERY	2010	61.82	0.00	61.82
51	FARNHAM HERBERT JR	2010	172.82	0.00	172.82
22	GOUCHER LEE	2010	103.97	0.00	103.97
41	GOUCHER TED & SON EXCAVATIO	2010	297.86	0.00	297.86
12	GOUCHER TED &SON	2010	699.69	624.09	75.60
46	TUBBY'S ICE CREAM	2010	168.60	0.00	168.60
11	ALBERT, JEFFERY	2011	61.82	0.00	61.82
51	FARNHAM HERBERT JR	2011	172.82	0.00	172.82
22	GOUCHER LEE	2011	103.97	0.00	103.97
41	GOUCHER TED & SON EXCAVATIO	2011	297.86	0.00	297.86
12	GOUCHER TED &SON	2011	699.69	0.00	699.69
57	GRAYHAWK LEASING CORP, LLC	2011	30.91	29.81	1.10
46	TUBBY'S ICE CREAM	2011	168.60	0.00	168.60
40	WAYNE GENERAL STORE	2011	494.56	176.94	317.62
11	ALBERT, JEFFERY	2012	61.82	0.00	61.82
51	FARNHAM HERBERT JR	2012	172.82	0.00	172.82
22	GOUCHER LEE	2012	103.97	0.00	103.97
41	GOUCHER TED & SON EXCAVATIO	2012	297.86	0.00	297.86
12	GOUCHER TED &SON	2012	699.69	0.00	699.69
57	GRAYHAWK LEASING CORP, LLC	2012	29.51	0.00	29.51
46	TUBBY'S ICE CREAM	2012	168.60	0.00	168.60
40	WAYNE GENERAL STORE	2012	494.56	0.00	494.56
11	ALBERT, JEFFERY	2013	62.48	0.00	62.48
51	FARNHAM HERBERT JR	2013	174.66	0.00	174.66
22	GOUCHER LEE	2013	105.08	0.00	105.08
41	GOUCHER TED & SON EXCAVATIO	2013	301.04	0.00	301.04
12	GOUCHER TED &SON	2013	707.16	0.00	707.16
28	LAMONTAGNE, ROLAND M & BELI	2013	133.48	0.00	133.48
46	TUBBY'S ICE CREAM	2013	170.40	0.00	170.40
40	WAYNE GENERAL STORE	2013	499.84	0.00	499.84
	Total		14,350.80	1,720.04	12,630.76

TOWN CLERK
July 1, 2012 – June 30, 2013

VITALS

Births 7

Marriages 11

Deaths 11

DEATHS

Randall Barber	02/04/2013
Dawna Marie Farnham	11/15/2012
John Arthur Greene	08/09/2012
Doris Marguerite Holbrook	09/22/2012
Carolyn Johnson	11/01/2012
Rosemary Place	04/16/2013
Sherbrook Rogers	09/24/2012
Esme Barnes Root	09/06/2012
Roger Teachout	11/28/2012
Sally Towns	10/23/2012
Julian Holmes	12/16/2012

SPORT LICENSES

Hunting and Fishing - 91

RECREATIONAL VEHICLES REGISTRATIONS

Snowmobiles - 82 ATV's - 43 Boats – 294

DOG & KENNEL LICENSES

Dog – 283 Kennel - 0

Recorded by
Cathy Cook, Town Clerk



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Wayne
Wayne, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Wayne, Maine as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and budgetary comparison information on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Wayne, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

RHR Smith & Company

Buxton, Maine
September 30, 2013

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

(UNAUDITED)

The following management's discussion and analysis of Town of Wayne, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2013. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Wayne's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have one column for the town's activities. The type of activity presented for the Town of Wayne is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and sanitation, recreation and other unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Wayne, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Wayne can be categorized as governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Wayne presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual –

General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental funds is \$4,122,145 compared to \$3,897,183 in the prior year, an increase of \$224,962.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – is \$1,610,497 at the end of this year for governmental activities.

Table 1
Town of Wayne, Maine
Net Position
June 30,

	Governmental Activities	
	2013	2012 (Restated)
Assets:		
Current and Other Assets	\$ 1,710,536	\$ 1,637,324
Capital Assets	2,448,937	2,403,150
Total Assets	4,159,473	4,040,474
Liabilities:		
Current Liabilities	33,265	140,976
Long-term Debt Outstanding	2,099	1,431
Total Liabilities	35,364	142,407
Deferred Inflows of Resources:		
Prepaid taxes	1,964	884
Total Deferred Inflows of Resources	1,964	884
Net Position:		
Invested in Capital Assets, Net of Related Debt	2,448,937	2,403,150
Restricted	62,711	64,147
Unrestricted	1,610,497	1,429,886
Total Net Position	\$ 4,122,145	\$ 3,897,183

Revenues and Expenses

Revenues increased by 3.39% from the prior year while expenses decreased by 2.70%. The increase in revenues was primarily due to an increase in taxes and miscellaneous revenues. The decline in expenditures was primarily due to a drop in highways and roads partially offset by an increase in education costs.

Table 2
Town of Wayne, Maine
Change in Net Position
For the Years Ended June 30,

	2013	2012 (Restated)
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 8,164	\$ 8,047
Operating grants & contributions	34,476	34,476
<i>General Revenues:</i>		
Taxes	2,720,252	2,691,561
Grants & contributions not restricted to specific programs	103,879	102,082
Miscellaneous	188,526	118,967
Total Revenues	3,055,297	2,955,133
Expenses		
General government	283,066	270,494
Public safety	99,808	92,478
Highways and roads	415,568	496,219
Sanitation	94,752	99,080
Cobbossee watershed	2,363	2,294
Recreation	21,514	19,884
Organizations and social services	30,993	30,886
Unclassified	138,160	145,113
Education	1,553,289	1,532,433
County tax	184,955	197,865
Overlay	3,201	16,500
Interest on long-term debt	2,666	5,592
Total Expenses	2,830,335	2,908,838
 Change in Net Position	 224,962	 46,295
 Net Postion - July 1	 3,897,183	 3,850,888
 Net Position - June 30	 \$ 4,122,145	 \$ 3,897,183

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Wayne, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2013</u>	<u>2012</u> (Restated)
Major Funds:		
General Fund:		
Unassigned	\$ 1,000,834	\$ 931,918
Total Major Funds	<u>\$ 1,000,834</u>	<u>\$ 931,918</u>
Nonmajor Funds:		
Special Revenue funds:		
Assigned	\$ 33,969	\$ 24,694
Unassigned	(1,500)	(1,259)
Capital Projects funds:		
Assigned	452,690	441,533
Unassigned	-	-
Permanent funds:		
Restricted	62,711	64,147
Total Nonmajor Funds	<u>\$ 547,870</u>	<u>\$ 529,115</u>

The general fund total fund balance increased by \$68,916 from the prior fiscal year. The non-major fund balances increased by \$18,755 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues exceeded budget by \$30,856. This was mostly because of excess excise taxes and many revenues not budgeted for.

The general fund actual expenditures were under budget by \$94,060. All expenditure categories were under budget with the exception of education and county tax.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the net book value of capital assets recorded by the Town increased by \$45,787. This was a result of capital additions of \$131,855 less current year depreciation expense of \$86,068.

Table 4
Town of Wayne, Maine
Capital Assets (Net of Depreciation)
June 30,

	2013	2012 (Restated)
Land and improvements	\$ 705,000	\$ 705,000
Construction in progress	-	4,720
Buildings and improvements	272,105	287,309
Machinery and equipment	36,676	29,355
Vehicles	37,645	50,194
Infrastructure	1,397,511	1,326,572
Total	<u>\$ 2,448,937</u>	<u>\$ 2,403,150</u>

Debt

At June 30, 2013, the Town had \$0 in bonds outstanding versus \$80,000 last year. Other obligations include accrued sick and vacation time as shown in Note 5 of Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Finance Department at, P.O. Box 400, Wayne, Maine 04284.

TOWN OF WAYNE, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,532,274
Investments	14,656
Accounts receivable (net of allowance for uncollectibles):	
Taxes	16,344
Liens	132,636
Other	14,626
Total current assets	<u>1,710,536</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	705,000
Buildings, equipment and infrastructure net of accumulated depreciation	1,743,937
Total noncurrent assets	<u>2,448,937</u>
TOTAL ASSETS	<u><u>\$ 4,159,473</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 24,492
Due to other governments	8,773
Total current liabilities	<u>33,265</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	2,099
Total noncurrent liabilities	<u>2,099</u>
TOTAL LIABILITIES	<u>35,364</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	1,964
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,964</u>
NET POSITION	
Invested in capital assets, net of related debt	2,448,937
Restricted	62,711
Unrestricted	1,610,497
TOTAL NET POSITION	<u>4,122,145</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 4,159,473</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental activities:					
General government	\$ 283,066	\$ 8,164	\$ -	\$ -	\$ (274,902)
Public safety	99,808	-	-	-	(99,808)
Highways and roads	415,568	-	34,476	-	(381,092)
Sanitation	94,752	-	-	-	(94,752)
Cobbossee watershed	2,363	-	-	-	(2,363)
Recreation	21,514	-	-	-	(21,514)
Organizations and social services	30,993	-	-	-	(30,993)
Unclassified	138,160	-	-	-	(138,160)
Education	1,553,289	-	-	-	(1,553,289)
County tax	184,955	-	-	-	(184,955)
Overlay	3,201	-	-	-	(3,201)
Capital outlay	-	-	-	-	-
Interest on long-term debt	2,666	-	-	-	(2,666)
Total government	<u>\$ 2,830,335</u>	<u>\$ 8,164</u>	<u>\$ 34,476</u>	<u>\$ -</u>	<u>(2,787,695)</u>

TOWN OF WAYNE, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(2,787,695)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	2,512,120
Excise taxes	208,132
Grants and contributions not restricted to specific programs	103,879
Miscellaneous	<u>188,526</u>
Total general revenues	<u>3,012,657</u>
Change in net position	224,962
NET POSITION - JULY 1, RESTATED	<u>3,897,183</u>
NET POSITION - JUNE 30	<u><u>\$ 4,122,145</u></u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT C

TOWN OF WAYNE, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2013

	General Fund	All Nonmajor Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,220,201	\$ 312,073	\$ 1,532,274
Investments	-	14,656	14,656
Accounts receivable (net of allowance for uncollectibles):			
Taxes	16,344	-	16,344
Liens	132,636	-	132,636
Other	7,126	7,500	14,626
Due from other funds	7,575	221,216	228,791
TOTAL ASSETS	<u>\$ 1,383,882</u>	<u>\$ 555,445</u>	<u>\$ 1,939,327</u>
LIABILITIES			
Accounts payable	\$ 24,492	\$ -	\$ 24,492
Due to other governments	8,773	-	8,773
Due to other funds	221,216	7,575	228,791
TOTAL LIABILITIES	<u>254,481</u>	<u>7,575</u>	<u>262,056</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred tax revenue	126,603	-	126,603
Prepaid taxes	1,964	-	1,964
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>128,567</u>	<u>-</u>	<u>128,567</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	62,711	62,711
Committed	-	-	-
Assigned	-	486,659	486,659
Unassigned	1,000,834	(1,500)	999,334
TOTAL FUND BALANCES	<u>1,000,834</u>	<u>547,870</u>	<u>1,548,704</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,383,882</u>	<u>\$ 555,445</u>	<u>\$ 1,939,327</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

	Total Governmental Funds
Total Fund Balances	\$ 1,548,704
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	2,448,937
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	126,603
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(2,099)
Net position of governmental activities	<u>\$ 4,122,145</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WAYNE, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	All Nonmajor Funds	Totals Governmental Funds
REVENUES			
Taxes:			
Property	\$ 2,498,517	\$ -	\$ 2,498,517
Excise	208,132	-	208,132
Intergovernmental	137,779	576	138,355
Charges for services	8,164	-	8,164
Miscellaneous revenues	30,576	157,950	188,526
TOTAL REVENUES	<u>2,883,168</u>	<u>158,526</u>	<u>3,041,694</u>
EXPENDITURES			
Current:			
General government	267,214	-	267,214
Public safety	65,504	-	65,504
Highways and roads	384,033	-	384,033
Sanitation	94,752	-	94,752
Cobbossee watershed	2,363	-	2,363
Recreation	15,038	-	15,038
Organizations and social services	30,993	-	30,993
Unclassified	19,744	118,416	138,160
Education	1,553,289	-	1,553,289
County tax	184,955	-	184,955
Overlay	3,201	-	3,201
Capital outlay	-	131,855	131,855
Debt service:			
Principal	80,000	-	80,000
Interest	2,666	-	2,666
TOTAL EXPENDITURES	<u>2,703,752</u>	<u>250,271</u>	<u>2,954,023</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>179,416</u>	<u>(91,745)</u>	<u>87,671</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	110,500	110,500
Operating transfers (out)	(110,500)	-	(110,500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(110,500)</u>	<u>110,500</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	68,916	18,755	87,671
FUND BALANCES - JULY 1, RESTATED	931,918	529,115	1,461,033
FUND BALANCES - JUNE 30	<u>\$ 1,000,834</u>	<u>\$ 547,870</u>	<u>\$ 1,548,704</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WAYNE, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 87,671</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset purchases	136,575
Capital assets disposed	(4,720)
Depreciation expense	<u>(86,068)</u>
	<u>45,787</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported.	
Taxes and liens receivable	<u>13,603</u>
Debt proceeds provide current financial resources to governmental funds, but long-term liabilities in the Statement of Net Assets.	
	<u>-</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(2,099)
	<u>(2,099)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>80,000</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 224,962</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Wayne was incorporated under the laws of the State of Maine. The Town operates under Town manager form of government and provides the following services: general government, public safety, public works, health and sanitation, education, and recreation.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statement No. 39.

Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities for the Town are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. A meeting of the Board of Selectmen was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Town of Wayne has no formal investment policy but instead follows the State of Maine Statutes. They are in the process of adopting a more detailed investment policy.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2013.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2013, the Town's liability for compensated absences is \$2,099.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 31, 2012 on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Taxes were due in three installments on October 1, 2012, January 31, 2013 and April 1, 2013. Interest on unpaid taxes commenced on October 2, 2012, February 1, 2013 and April 2, 2013, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$30,897 for the year ended June 30, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - CASH AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2013, the Town's deposits amounting to \$1,532,374 were comprised of bank deposits of \$1,559,473. Of these deposits, \$1,548,649 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining deposits of \$10,824 were uncollateralized and uninsured.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 266,290
Sweep account	1,050,435
Savings accounts	242,748
	<u>\$ 1,559,473</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2013, the Town's investments balance of \$14,656 was uncollateralized and uninsured.

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>< 1 Year</u>	<u>1 - 5 Years</u>
Certificates of deposit	\$ 14,656	\$ -	\$ 14,656	\$ -
	<u>\$ 14,656</u>	<u>\$ -</u>	<u>\$ 14,656</u>	<u>\$ -</u>

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2013 consisted of the following individual fund receivables and payables.

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General Fund	\$ 7,575	\$ 221,216
Special Revenue Fund	27,938	2,500
Capital Projects Fund	193,278	5,075
	<u>\$ 228,791</u>	<u>\$ 228,791</u>

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2013:

	(Restated) Balance, 7/1/12	Additions	Disposals	Balance, 6/30/13
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 705,000	\$ -	\$ -	\$ 705,000
Construction in progress	4,720	-	(4,720)	-
	<u>709,720</u>	<u>-</u>	<u>(4,720)</u>	<u>705,000</u>
Depreciated assets:				
Buildings and improvements	654,914	-	-	654,914
Equipment, vehicles furniture & fixtures	440,891	22,617	-	463,508
Infrastructure	4,355,190	113,958	-	4,469,148
	<u>5,450,995</u>	<u>136,575</u>	<u>-</u>	<u>5,587,570</u>
Less: accumulated depreciation	<u>(3,757,565)</u>	<u>(86,068)</u>	<u>-</u>	<u>(3,843,633)</u>
	<u>1,693,430</u>	<u>50,507</u>	<u>-</u>	<u>1,743,937</u>
Net capital assets	<u>\$ 2,403,150</u>	<u>\$ 50,507</u>	<u>\$ (4,720)</u>	<u>\$ 2,448,937</u>
<u>Current year depreciation</u>				
General government				\$ 13,753
Public safety				34,304
Public works				31,535
Recreation				6,476
Total depreciation expense				<u>\$ 86,068</u>

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2013:

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13	Current Portion
Bonds payable	\$ 80,000	\$ -	\$ (80,000)	\$ -	\$ -
Accrued compensated absences	1,431	668	-	2,099	-
Totals	<u>\$ 81,431</u>	<u>\$ 668</u>	<u>\$ (80,000)</u>	<u>\$ 2,099</u>	<u>\$ -</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2013

NOTE 6 – RESTRICTED FUND BALANCES

At June 30, 2013, the Town had the following restricted fund balances:

Nonmajor permanent funds (Schedule H)	<u>\$ 62,711</u>
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NOTE 7 – ASSIGNED FUND BALANCES

At June 30, 2013, the Town had the following assigned fund balances:

Nonmajor special revenue funds (Schedule D)	\$ 33,969
Nonmajor capital project funds (Schedule F)	452,690
	<u>\$ 486,659</u>

NOTE 8 – RISK MANAGEMENT – PARTICIPATION IN A PUBLIC ENTITY RISK POOL

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2013. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 9 – OVERLAPPING DEBT

The Town is responsible for its proportionate share of County and Regional School Unit debt. As of June 30, 2013, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of Kennebec	\$ 15,000	1.99%	\$ 298
RSU #38	4,483,080	16.54%	741,353
			<u>\$ 741,652</u>

TOWN OF WAYNE, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013

NOTE 10 – DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGERS ASSOCIATION RETIREMENT CORPORATION

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan, available to all full-time Town employees, permits them to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. The plan is being maintained by ICMA Retirement Corporation.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Board of Selectmen. The Town will contribute up to 5% of annual salary for employees that participate in the Town's defined benefit plan.

The Town's contributions to the plan including employee contributions for 2013, 2012, and 2011 were \$3,446, \$4,009, and \$5,016, respectively.

NOTE 11 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Salaries	\$ 2,466
Ambulance	73
County tax	903
Maine Municipal Association	10
Education	1,055
	<u>\$ 4,507</u>

TOWN OF WAYNE, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 12 – DEFICIT FUND BALANCES

At June 30, 2013, the Town had the following funds with deficit fund balances:

Boat Launch	<u>\$ 1,500</u>
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NOTE 13 - CONTINGENCIES

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

NOTE 14 – RESTATEMENT

As of July 1, 2012, the Town's net governmental activities net position has been restated in the amount of \$4,445. This restatement was done to correctly disclose infrastructure in FY 12 as well as post miscellaneous adjustments between the general fund and nonmajor funds. The net position has increased by \$4,445 as of July 1, 2012.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

TOWN OF WAYNE, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 931,918	\$ 931,918	\$ 931,918	\$ -
Resources (Inflows):				
Property taxes	2,511,171	2,511,171	2,498,517	(12,654)
Excise taxes	165,000	165,000	208,132	43,132
Intergovernmental	176,141	176,141	137,779	(38,362)
Charge for services	-	-	8,164	8,164
Interest on taxes	-	-	16,629	16,629
Interest income	-	-	1,781	1,781
Other revenues	-	-	12,166	12,166
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>3,784,230</u>	<u>3,784,230</u>	<u>3,815,086</u>	<u>30,856</u>
Charges to Appropriation (Outflows):				
General government	285,114	285,114	267,214	17,900
Public safety	70,830	70,830	65,504	5,326
Highways and roads	417,545	417,545	384,033	33,512
Sanitation	100,085	100,085	94,752	5,333
Cobbossee watershed	2,363	2,363	2,363	-
Recreation	16,300	16,300	15,038	1,262
Organizations and social services	31,826	31,826	30,993	833
Unclassified	23,750	23,750	19,744	4,006
Education	1,552,234	1,552,234	1,553,289	(1,055)
County tax	184,052	184,052	184,955	(903)
Overlay	30,897	30,897	3,201	27,696
Debt service:				
Principal	80,000	80,000	80,000	-
Interest	2,816	2,816	2,666	150
Transfers to other funds	110,500	110,500	110,500	-
Total Charges to Appropriations	<u>2,908,312</u>	<u>2,908,312</u>	<u>2,814,252</u>	<u>94,060</u>
Budgetary Fund Balance, June 30	<u>\$ 875,918</u>	<u>\$ 875,918</u>	<u>\$ 1,000,834</u>	<u>\$ 124,916</u>
Utilization of Unassigned Fund Balance	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ -</u>	<u>\$ (56,000)</u>

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

TOWN OF WAYNE
2013 ANNUAL TOWN MEETING MINUTES

STATE OF MAINE
KENNEBEC, SS

To Cathy Cook, a resident in the Town of Wayne, County of Kennebec, and State of Maine:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on Tuesday June 11, 2013 at 8:00 AM to elect a Moderator to preside at said meeting, and to elect Town Officers for the ensuing years. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count. The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on Wednesday June 12, 2013 to act on Article 3 to end of Warrant.

ARTICLE 1. To elect a Moderator to preside at said meeting. **TIMOTHY MILLS/ DOUGLAS STEVENSON, DEPUTY MODERATOR**

ARTICLE 2. To proceed with the voting, by secret ballot, as directed by statute, on the election of Town Officers for the ensuing years.

- One Selectman, 3-year term **PETER AULT**
- Three Budget Committee Member, 5- year terms **DALLAS FOLK, JAMES PERKINS, DAVID STEVENSON**
- Local School Committee, 3 year-term (2 years remaining) **UNDETERMINED**
- Local School Committee, 3 year-term **THERESA KERCHNER**

LINCOLN LADD PRESENTED THE HELEN HEALY HICKS AWARD TO LINDA MCKEE FOR HER OUTSTANDING CITIZENSHIP, COMMITMENT, AND VOLUNTEERISM WITHIN THE COMMUNITY.

PETER AND ELOISE AULT WERE PRESENTED WITH THE SPIRIT OF AMERICA AWARD FOR THEIR TREMNDOUS COMMITMENT AND VOLUNTEERISM TO THE TOWN.

ED KALLOP WAS RECOGNIZED AS THE TOWN REPORT WAS DEDICATED TO HIM.

SELECTBOARD CHAIRMAN GARY KENNY RECOGNIZED RAY GIGLIO FOR HIS YEARS OF SERVICE AS SELECTBOARD MEMBER.

ARTICLE 3. To see if the Town will authorize interest on taxes due, but not yet paid by each installment date, at a rate of 7% per year. **PASSED**

ARTICLE 4. To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed. **PASSED**

ARTICLE 5. To see if the Town will establish a 3% interest payment for tax abatements (per annum). **PASSED**

ARTICLE 6. To see if the Town will vote to authorize the Selectboard to adopt a Policy Regarding Tax-Acquired Property, which shall contain such terms and procedures as the Board deems appropriate in regard to the retention or disposition of property acquired by the Town due to non-payment of taxes, and which shall include the authorization herein granted to waive the statutory automatic foreclosure when requested to do so by the Treasurer. **REJECTED**

ARTICLE 7. To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts for ambulance, assessing, auditing and dispatching services, and to enter into contracts for terms not to exceed five years for roadside mowing, park and lots maintenance and snowplowing, on such terms and conditions as they deem appropriate. **PASSED**

ARTICLE 8. To see if the Town will vote to appropriate the snowmobile registration fee refund from the Department of Inland Fisheries and Wildlife to be used as a Snowmobile Recreation Fund. Said funds to be used for snowmobile and conservation related activities that are considered beneficial to the public. Money accrued in the snowmobile recreation fund is to be administered under the supervision of the Selectboard by a committee of five members, two of whom shall be appointed by the Thirty Mile River Snowmobile Club and three of whom shall be appointed by the Selectboard. **PASSED**

ARTICLE 9. To see what sum of money the Town will raise and appropriate for GENERAL ADMINISTRATION.

General Admin.	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$40,000	\$44,500
Tax Collector wages	\$20,400	\$20,800
Town Clerk wages	\$20,400	\$20,800
Meeting Recording Clerk wages		\$1,156
Office Clerk wages	\$1,000	\$1,000
Special Project wages		\$2,000
Treasurer stipend	\$3,000	\$3,000
Bookkeeper stipend	\$6,500	\$6,500
Social Security/ Medicare Match		\$8,026
Disability		\$751
Retirement		\$3,265
Health Insurance		\$30,964
Benefits - Health, Payroll	\$46,619	\$ -
Staff Development	\$4,000	\$4,000
Maine Municipal Association	\$2,100	\$2,200
Contingent	\$5,000	\$4,000
Legal	\$25,000	\$15,000
Utilities	\$800	\$ -
Office Expense	\$3,700	\$4,000
Travel and Training	\$2,600	\$2,500
Audit Reporting	\$5,500	\$4,800
Monthly Bank Fees	\$500	\$500
Telephone	\$2,600	\$ 2,800
Office Maintenance	\$1,000	\$ -
Tax Bills	\$1,000	\$ -
Tax Administration	\$1,500	\$2,500

Capital	\$4,800	\$4,000
Insurance	\$16,500	\$19,044
Computer Software	\$4,750	\$ -
Computer maintenance		\$4,000
Website management		\$750
Computer software (Trio)	\$6,900	\$7,000
Copier lease & maintenance		\$2,500
Equipment Maintenance	\$1,000	\$ -
Maintenance & Repair		\$2,000
Town Report	\$ 950	\$1,200
Sunshine Fund	\$200	\$200
Town Office Rent	\$6,660	\$6,900
Subtotal	\$242,141	\$239,818

Select Board Recommends: \$239,818 (Voted 4-1)
 Budget Committee Recommends: \$239,818 (Voted 3-2) **PASSED**

ARTICLE 10. Shall the Town (1) **approve** a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) **appropriate** the sum of \$250,000 to fund the project; (3) **authorize** the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$250,000 to fund the appropriation; and (4) **delegate** to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$-0-
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$250,000</u>
	Total:	\$250,000

Costs: At an estimated net interest rate of 2.5% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	\$250,000.00
Interest:	<u>\$ 15,000.00</u>
Total Debt Service:	\$265,000.00

PASSED

Validity: The validity of the bonds and the voter's ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

Treasurer
Town of Wayne

ARTICLE 11: To what sum of money the Town will raise and appropriate for DEBT SERVICE.

Debt Service	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Village Dam Payment	\$ 30,516	\$ -
Pond Road Reconstruction Bond	\$ 52,300	\$ -
North Wayne Road Reconstruction Bond		\$ 60,000
Subtotal	\$ 82,816	\$ 60,000

Select Board Recommends: \$60,000

Budget Committee Recommends: \$60,000

PASSED

ARTICLE 12. To see what sum of money the Town will raise and appropriate for HEARINGS AND ELECTIONS.

Elections/ Hearings	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Administration	\$1,400	\$ -
Election / Ballot Clerks wages	\$900	\$1,900
Social Security/ Medicare Match		\$145
Election Machine	\$1,800	\$ -
Election Supplies		\$2,200
Subtotal	\$4,100	\$4,245

Select Board Recommends: \$4,245

Budget Committee Recommends: \$4,245

PASSED

ARTICLE 13. To see what sum of money the Town will raise and appropriate for GENERAL ASSISTANCE.

General Assistance	APPROVED FY 12 / 13	BUDGET FY 13 / 14
General Assistance Officer stipend	\$1,000	\$1,000
Social Security/ Medicare Match		\$77
General Assistance	\$6,000	\$6,000
Subtotal	\$7,000	\$7,077

Select Board Recommends: \$7,077

Budget Committee Recommends: \$7,077

PASSED

ARTICLE 14. To see what sum of money the Town will raise and appropriate for the FIRE DEPARTMENT.

Fire Department	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Chief Officers' stipends		\$6,000

Social Security/ Medicare match		\$459
Fire Chief pay	\$2,000	\$ -
Assistant Fire Chief pay	\$4,000	\$ -
Operations	\$22,000	\$22,000
Communications	\$6,000	\$4,000
Capital	\$14,000	\$14,000
Subtotal	\$48,000	\$46,459

Select Board Recommends: \$ 46,459
Budget Committee Recommends: \$ 46,459 **PASSED**

ARTICLE 15. To see if the Town will vote to utilize up to \$15,000 from Fire Truck Capital Reserve Fund for the use of repairs and modifications for two existing fire trucks.

Select Board Recommends: Yes
PASSED

ARTICLE 16. To see what sum of money the Town will raise and appropriate for ASSESSING.

Assessing Mapping	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Assessing/ Mapping	\$13,600	\$13,600
Quarter Review	\$5,600	\$5,600
Tax Maps	\$300	\$300
Ordinance Work	\$300	\$ -
Subtotal	\$19,800	\$19,500

Select Board Recommends: \$ 19,500
Budget Committee Recommends: \$ 19,500 **PASSED**

ARTICLE 17. To see what sum of money the Town will raise and appropriate for ANIMAL CONTROL.

Animal Control	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match		\$230
Humane Society	\$2,200	\$1,900
Subtotal	\$5,200	\$5,130

Select Board Recommends: \$ 5,130
Budget Committee Recommends: \$ 5,130 **PASSED**

ARTICLE 18. To see what sum of money the Town will raise and appropriate for CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.

Code Enforcement & Land-Use Board Support	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Code Enforcement Officer stipend	\$11,173	\$11,397

Social Security/ Medicare match		\$872
Planning Board		\$300
Board of Appeals		\$300
Conservation Commission	\$600	\$300
Subtotal	\$11,773	\$13,169

Select Board Recommends: \$ 13,169
 Budget Committee Recommends: \$ 13,169 **PASSED**

ARTICLE 19. To see what sum of money the Town will raise and appropriate for PUBLIC SAFETY.

Public Safety	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Street Lights	\$7,000	\$7,000
Ambulance Service	\$8,250	\$8,917
Sheriff's Department	\$4,000	\$4,000
PSAP & Dispatching contracts	\$9,580	\$11,731
Subtotal	\$28,830	\$31,648

Select Board Recommends: \$ 31,648
 Budget Committee Recommends: \$ 31,648 **PASSED**

ARTICLE 20. To see what sum of money the Town will raise and appropriate for the ROADS.

Roads	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Road Administration	\$3,000	\$3,000
Roadside Mowing	\$3,500	\$3,500
Brush Cutting	\$7,000	\$7,000
Tree Removal	\$6,250	\$7,000
Calcium Chloride	\$9,000	\$9,000
Grading	\$12,000	\$12,000
Sweeping	\$4,500	\$5,000
Patching	\$3,500	\$3,500
Ditching	\$30,000	\$30,000
Prep for paving	\$25,000	\$25,000
Paving	\$95,000	\$ -
Catch basin cleaning	\$1,000	\$1,000
Washouts	\$4,000	\$4,000
Signs & posts	\$1,700	\$3,000
Crosswalk painting	\$ 750	\$750
Culverts	\$6,500	\$6,500
Patch Material	\$5,000	\$5,000
Gravel	\$15,500	\$15,500
Mow landfill	\$1,000	\$1,000
Winter Plowing	\$146,545	\$149,533
Winter Salt	\$18,000	\$18,000
Plowing lots	\$3,000	\$1,900

Footbridge	\$200	\$200
Steam Culvert	\$700	\$ -
Sand/ Salt Shed lights	\$400	\$400
Crack sealing	\$14,500	\$11,000
Subtotal	\$417,545	\$322,783

Select Board Recommends: \$ 322,783
 Budget Committee Recommends: \$ 322,783 **PASSED**

ARTICLE 21. To see what sum of money the Town will raise and appropriate for the TRANSFER STATION.

Transfer Station	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Transfer Station	\$95,585	\$108,000
Backhoe	\$3,500	\$3,500
Hazardous Waste	\$1,000	\$1,000
Subtotal	\$100,085	\$112,500

Select Board Recommends: \$ 112,500
 Budget Committee Recommends: \$ 112,500 **PASSED**

ARTICLE 22. To see if the Town will vote to reauthorize the use of \$10,000 from FY '12 / 13 plus an additional \$10,000 from the Transfer Station Capital Reserve Fund monies for the purpose of assisting the Town of Readfield for the paving of the access road to the Transfer Station.

Select Board Recommends: Yes
 Budget Committee Recommends: Yes **PASSED**

ARTICLE 23. To see what sum of money the Town will raise and appropriate for OUTSIDE AGENCIES.

Outside Agencies	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Library	\$5,000	\$5,000
Library Renovation Fund	\$5,000	\$5,000
Archival Board	\$500	\$500
Messenger	\$1,200	\$1,200
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,300	\$3,300
Senior Spectrum	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Healthy Futures	\$500	\$500
Family Violence	\$575	\$1,025
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Mental Health	\$1,565	\$1,600
Children's Center	\$590	
Red Cross	\$1,092	\$1,100
Crisis Support Center	\$450	\$755
United Cerebral Palsy	\$500	\$1,000
Big Brothers/ Big Sisters	\$500	\$500

Subtotal	\$26,376	\$27,084
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PASSED

ARTICLE 24. To see what sum of money the Town will raise and appropriate for RECREATION:

Recreation	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Memorial Day	\$300	\$300
Town Parks	\$5,500	\$2,700
LRC - Programs	\$3,300	\$3,300
LRC - Lawn Mowing Services		\$2,300
LRC - Sport Field Maintenance	\$1,000	\$1,000
Wayne Athletic League	\$500	\$500
Lake Protection	\$500	\$500
Androscoggin Lake Improvement	\$1,000	\$1,000
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Watershed Association	\$3,000	\$3,000
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,000	\$1,000
Subtotal	\$16,850	\$16,350

Select Board Recommends: \$ 16,350
 Budget Committee Recommends: \$ 16,350 **PASSED**

ARTICLE 25. To see what sum of money the Town will raise and appropriate for LAND & BUILDINGS.

Land & Buildings	APPROVED FY 12 / 13	BUDGET FY 13 / 14
North Wayne Schoolhouse Utilities	\$ -	\$200
North Wayne Building Utilities		\$600
Wayne Town House Utilities		\$200
Subtotal	\$ -	\$1,000

Select Board Recommends: \$ 1,000
 Budget Committee Recommends: \$ 1,000

PASSED

ARTICLE 26. To see what sum of money the Town will raise and appropriate for the CAPITAL RESERVE ACCOUNTS.

Capital Reserve	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Fire Truck	\$15,000	\$15,000
Revaluation	\$ -	\$ -
Town House	\$ -	
Footbridge Replacement Fund	\$1,500	\$1,500
Cemetery Stone Cleaning Fund	\$2,500	\$2,500
Land and Buildings	\$10,500	\$10,500
Town Hall Building		\$15,000
Lovejoy Pond Dam	\$ -	\$ -
Road/ Paving/ Gravel	\$10,000	\$ -
Road Reconstruction & Paving		\$30,000
FEMA Grant Project	\$ -	\$ -
Subtotal	\$39,500	\$74,500

Select Board Recommends: \$74,500
Budget Committee Recommends: \$74,500

PASSED

ARTICLE 27. To see what sum of money the Town will vote to apply from various sources to the 2013-2014 tax commitment, thereby reducing the amount to be raised from property taxes.

Revenues	APPROVED FY 12 / 13	BUDGET FY 13 / 14
Lien Costs		\$2,000
Interest on taxes		\$10,000
Cash over/ under		\$ -
NSF check fee		\$ -
Checking Interest		\$1,300
Investment Income		\$500
MV Agent Fees		\$4,000
IF&W Agent Fees		\$1,000
MV Excise	\$185,000	\$173,000
Commercial MV Excise		\$14,000
Boat Excise		\$4,000
Vitals		\$300
Building Permits		\$1,600
Dog license fee		\$700
Dog license - late fee		\$300
Cable TV franchise		\$4,300
Misc. Revenues		\$10,000
Surplus	\$30,000	\$ -
Tree Growth	\$ -	\$4,100
Veteran Reimbursement	\$ -	\$900
General Assistance	\$ -	\$3,000
State Revenue Sharing	\$67,500	\$67,500
Road Assistance	\$33,000	\$34,476
BETE Reimbursement	\$ -	\$ -
Homestead Exemptions	\$25,641	\$25,000
TOTAL	\$341,141	\$361,976

Select Board Recommends: \$ 361,976
 Budget Committee Recommends: \$ 361,976 **PASSED**

ARTICLE 28. To see if the Town will collect and appropriate the following categories of funds for the specified uses:

Plumbing Permit Fees, for plumbing permit administration
 Dog License Fees, for animal control expenses
 Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

PASSED

Given under our hands this **21st** day of **May, 2013**

Gary Kenny

Raymond Giglio

Stephen Saunders

Stephanie Haines

Carroll Paradis

Board of Selectmen

Attest: A true copy of a warrant entitled "Town of Wayne 2013 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the **21st** day of **May, 2013**.

Wayne Town Clerk

TOWN OF WAYNE
2014 ANNUAL TOWN MEETING WARRANT

STATE OF MAINE
KENNEBEC, SS

To Cathy Cook, a resident in the Town of Wayne, County of Kennebec, and State of Maine:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters in the Town of Wayne, in said County, qualified by law to vote in Town Affairs, to meet at the Ladd Recreation Center on Tuesday June 10, 2014 at 8:00 AM to elect a Moderator to preside at said meeting, and to elect Town Officers for the ensuing years. Polls are to be opened from 8:00 AM to 8:00 PM. The meeting will recess after the ballot count. The residents of the Town of Wayne, qualified to vote in Town Affairs, are hereby also warned to assemble at the Ladd Recreation Center at 26 Gott Rd, Wayne, Maine 04284 at 6:00 PM on Wednesday June 11, 2014 to act on Article 3 to end of Warrant.

ARTICLE 1. To elect a Moderator to preside at said meeting.

ARTICLE 2. To proceed with the voting, by secret ballot, as directed by statute, on the election of Town Officers for the ensuing years.

- Two Selectman, 3-year terms
- One Regional School Unit Board of Trustee Member, 3-year term
- One Regional School Unit Board of Trustee Member, 3-year term (1-year remaining)
- One Local School Committee, 3-year term

ARTICLE 3. To see if the Town will authorize interest on taxes due, but not yet paid by each installment date, at a rate of 7% per year.

ARTICLE 4. To see if the Town will allow the Tax Collector to accept money for taxes before taxes are committed.

ARTICLE 5. To see if the Town will establish a 3% interest payment for tax abatements (per annum).

ARTICLE 6. To see if the Town will authorize the Selectboard, on behalf of the Town, to enter into contracts for ambulance, assessing, auditing and dispatching services, and to enter into contracts for terms not to exceed five years for roadside mowing, park and lots maintenance and snowplowing, on such terms and conditions as they deem appropriate.

ARTICLE 7. To see if the Town will vote to appropriate all funds received from the State of Maine for snowmobile registrations during the current fiscal year, to the Thirty-Mile Snowmobile Club for the purpose of maintaining their snowmobile trails within the Town, and to authorize the municipal officers to enter into an agreement with the Club for that purpose, under such terms and conditions as the municipal officers may deem advisable, including the condition that the trails will be open to the public as long as the trails are frozen and adequately covered in snow.

ARTICLE 8. To see what sum of money the Town will raise and appropriate for GENERAL ADMINISTRATION.

General Admin.	Approved FY 13 / 14	BUDGET FY 14 / 15
Selectmen's Stipend	\$7,162	\$7,162
Town Manager Salary	\$44,500	\$45,390
Tax Collector wages	\$20,800	\$20,050
Town Clerk wages	\$20,800	\$21,216
Meeting Recording Clerk wages	\$1,156	\$1,179
Office Clerk wages	\$1,000	\$1,000
Special Project wages	\$2,000	\$0
Treasurer stipend	\$3,000	\$3,000
Bookkeeper stipend	\$6,500	\$0
Social Security/ Medicare Match	\$8,026	\$7,573
Disability	\$751	\$863
Retirement	\$3,265	\$4,430
Health Insurance	\$30,964	\$31,905
Dues (MMA & KVCOG)	\$2,200	\$4,826
Contingent	\$4,000	\$5,000
Legal	\$15,000	\$15,000
Office Expense	\$4,000	\$4,000
Travel Expense	\$2,500	\$2,000
Training Expense	\$4,000	\$4,000
Audit Reporting	\$4,800	\$7,100
Monthly Bank Fees	\$500	\$0
Telephone	\$ 2,800	\$ 2,800
Tax Administration	\$2,500	\$4,000
Capital	\$4,000	\$0
Insurance	\$19,044	\$20,000
Computer maintenance	\$4,000	\$2,000
Website management	\$750	\$750
Computer software (Trio)	\$7,000	\$8,000
Copier lease & maintenance	\$2,500	\$2,000
Maintenance & Repair	\$2,000	\$1,000
Town Report	\$1,200	\$1,000
Sunshine Fund	\$200	\$200
Town Office Rent	\$6,900	\$6,700
Subtotal	\$239,818	\$234,144

Select Board Recommends: \$234,144
 Budget Committee Recommends: \$234,144

ARTICLE 9. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$300,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Selectboard to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$300,000 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Selectboard the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding balance of bonds previously issued:	\$170,000
B.	Bonds authorized and unissued:	\$-0-
C.	Anticipated amount of bonds to be issued:	<u>\$300,000</u>
	Total:	\$470,000

Costs: At an estimated net interest rate of 2.5% for a five (5) year maturity, the estimated cost of this bond issue will be:

Total Principal	\$300,000.00
Interest:	<u>\$ 20,000.00</u>
Total Debt Service:	\$320,000.00

Validity: The validity of the bonds and the voter’s ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

Treasurer
Town of Wayne

ARTICLE 10: To what sum of money the Town will raise and appropriate for DEBT SERVICE.

Debt Service	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Village Dam Payment	\$ -	\$ -
Pond Road Reconstruction Bond	\$ -	\$ -
North Wayne Road Reconstruction Bond	\$ 60,000	\$ 34,000
Old Winthrop Road Reconstruction Bond	\$ -	\$ 65,000
Subtotal	\$ 60,000	\$ 99,000

Select Board Recommends: \$99,000
 Budget Committee Recommends: \$99,000

ARTICLE 11. To see what sum of money the Town will raise and appropriate for HEARINGS AND ELECTIONS.

Elections/ Hearings	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Election / Ballot Clerks wages	\$1,900	\$1,800
Social Security/ Medicare Match	\$145	\$138
Election Supplies	\$2,200	\$2,000
Subtotal	\$4,245	\$3,938

Select Board Recommends: \$3,938

Budget Committee Recommends: \$3,938

ARTICLE 12. To see what sum of money the Town will raise and appropriate for GENERAL ASSISTANCE.

General Assistance	APPROVED FY 13 / 14	BUDGET FY 14 / 15
General Assistance Officer stipend	\$1,000	\$0
Social Security/ Medicare Match	\$77	\$0
General Assistance	\$6,000	\$5,000
Subtotal	\$7,077	\$5,000

Select Board Recommends: \$5,000

Budget Committee Recommends: \$5,000

ARTICLE 13. To see what sum of money the Town will raise and appropriate for the FIRE DEPARTMENT.

Fire Department	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Chief Officers' stipends	\$6,000	\$6,000
Firefighters' stipends	\$0	\$7,000
Social Security/ Medicare match	\$459	\$995
Operations	\$22,000	\$22,000
Communications	\$4,000	\$4,000
Capital	\$14,000	\$14,000
Subtotal	\$46,459	\$53,995

Select Board Recommends: \$53,995

Budget Committee Recommends: \$53,995

ARTICLE 14. To see what sum of money the Town will raise and appropriate for ASSESSING.

Assessing Mapping	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Assessing/ Mapping	\$13,600	\$14,000
Quarter Review	\$5,600	\$5,700
Tax Maps	\$300	\$0
Ordinance Work	\$0	\$0
Subtotal	\$19,500	\$19,700

Select Board Recommends: \$ 19,700

Budget Committee Recommends: \$ 19,700

ARTICLE 15. To see what sum of money the Town will raise and appropriate for ANIMAL CONTROL.

Animal Control	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Animal Control Officer stipend	\$3,000	\$3,000
Social Security/ Medicare match	\$230	\$230
Humane Society	\$1,900	\$1,900
Subtotal	\$5,130	\$5,130

Select Board Recommends: \$ 5,130

Budget Committee Recommends: \$ 5,130

ARTICLE 16. To see what sum of money the Town will raise and appropriate for CODE ENFORCEMENT & LAND USE BOARDS SUPPORT.

Code Enforcement & Land-Use Board Support	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Code Enforcement Officer stipend	\$11,397	\$11,625
Social Security/ Medicare match	\$872	\$889
Planning Board	\$300	\$0
Board of Appeals	\$300	\$0
Conservation Commission	\$300	\$0
Ordinance/ Mapping	\$0	\$1,000
Subtotal	\$13,169	\$13,514

Select Board Recommends: \$13,514

Budget Committee Recommends: \$13,514

ARTICLE 17. To see what sum of money the Town will raise and appropriate for PUBLIC SAFETY.

Public Safety	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Street Lights	\$7,000	\$6,000
Ambulance Service	\$8,917	\$9,512
Sheriff's Department	\$4,000	\$4,000
PSAP & Dispatching contracts	\$11,731	\$11,850
Subtotal	\$31,648	\$31,362

Select Board Recommends: \$31,362

Budget Committee Recommends: \$31,362

ARTICLE 18. To see what sum of money the Town will raise and appropriate for the ROADS.

Roads	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Road Administration	\$3,000	\$2,000
Roadside Mowing	\$3,500	\$4,000
Brush/ Tree Removal	\$14,000	\$15,000
Calcium Chloride	\$9,000	\$9,000
Grading	\$12,000	\$15,000
Sweeping	\$5,000	\$4,000
Patching	\$3,500	\$5,000
Ditching	\$30,000	\$40,000
Prep for paving	\$25,000	\$0
Catch basin cleaning	\$1,000	\$1,000
Washouts	\$4,000	\$4,000
Signs & posts	\$3,000	\$3,000
Crosswalk painting	\$750	\$750
Culverts	\$6,500	\$20,000
Gravel	\$15,500	\$20,000
Mow landfill	\$1,000	\$1,000
Winter Plowing	\$149,533	\$152,503
Winter Salt	\$18,000	\$21,000
Plowing lots	\$1,900	\$3,100
Footbridge	\$200	\$0
Sand/ Salt Shed lights	\$400	\$500
Crack sealing	\$11,000	\$2,000
Subtotal	\$322,783	\$318,853

Select Board Recommends: \$318,853

Budget Committee Recommends: \$318,853

ARTICLE 19. To see what sum of money the Town will raise and appropriate for the TRANSFER STATION.

Transfer Station	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Transfer Station	\$108,000	\$106,959
Backhoe	\$3,500	\$3,000
Hazardous Waste	\$1,000	\$1,000
Subtotal	\$112,500	\$110,959

Select Board Recommends: \$110,959

Budget Committee Recommends: \$110,959

ARTICLE 20. To see what sum of money the Town will raise and appropriate for OUTSIDE AGENCIES.

Outside Agencies	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Library	\$5,000	\$6,000
Library Renovation Fund	\$5,000	\$0
Archival Board	\$500	\$600
Messenger	\$1,200	\$1,200
Cemetery Association	\$3,500	\$3,500
Rural Community Action	\$3,300	\$3,300
Senior Spectrum	\$1,004	\$1,004
Hospice	\$1,000	\$1,000
Healthy Futures	\$500	\$0
Family Violence	\$1,025	\$0
Maine Public Broadcasting	\$100	\$100
Kennebec Valley Mental Health	\$1,600	\$1,600
Red Cross	\$1,100	\$1,200
Crisis Support Center	\$755	\$416
United Cerebral Palsy	\$1,000	\$0
Big Brothers/ Big Sisters	\$500	\$0
Winthrop Food Pantry	\$0	\$400
Subtotal	\$27,084	\$20,320

ARTICLE 21. To see what sum of money the Town will raise and appropriate for RECREATION:

Recreation	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Memorial Day	\$300	\$300
Town Parks - Mowing	\$2,700	\$2,150
LRC - Programs	\$3,300	\$3,300
LRC - Lawn Mowing Services	\$2,300	\$3,200
LRC - Sport Field Maintenance	\$1,000	\$1,000
Wayne Athletic League	\$500	\$500
Lake Protection Projects	\$500	\$5,000
Androscoggin Lake Improvement	\$1,000	\$1,500
Androscoggin Yacht Club - Docks	\$500	\$500
30 Mile River Watershed Association	\$3,000	\$4,000
Kennebec Land Trust	\$250	\$250
Friends of Cobbossee Watershed - Wilson Pond Boat Inspection	\$1,000	\$1,300
Subtotal	\$16,350	\$23,000

Select Board Recommends: \$23,000

Budget Committee Recommends: \$23,000

ARTICLE 22. To see what sum of money the Town will raise and appropriate for
LAND & BUILDINGS.

Land & Buildings	APPROVED FY 13 / 14	BUDGET FY 14 / 15
North Wayne Schoolhouse Utilities	\$200	\$200
North Wayne Building Utilities	\$600	\$200
Wayne Town House Utilities	\$200	\$200
Historic Properties Mowing	\$0	\$900
Subtotal	\$1,000	\$1,500

Select Board Recommends: \$1,500

Budget Committee Recommends: \$1,500

ARTICLE 23. To see what sum of money the Town will raise and appropriate for the CAPITAL RESERVE ACCOUNTS.

Capital Reserve	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Fire Truck	\$15,000	\$20,000
Fire “Small Capital Equipment”		\$5,000
Footbridge Replacement Fund	\$1,500	\$0
Cemetery Stone Cleaning Fund	\$2,500	\$2,500
Land and Buildings	\$10,500	\$10,000
Town Hall Building	\$15,000	\$15,000
Village Center Improvement Projects		\$5,000
Technology Replacement Plan		\$3,000
GIS Mapping System		\$18,000
Road Reconstruction & Paving	\$30,000	\$60,000
Subtotal	\$74,500	\$138,500

Select Board Recommends: \$138,500

Budget Committee Recommends: \$138,500

ARTICLE 24. To see if the Town will vote to use \$30,000 from Transfer Station Capital Reserve Account to reduce the 2014-2015 tax commitment, thereby reducing the amount to be raised from property taxes.

Select Board Recommends: \$30,000
Budget Committee Recommends: \$30,000

ARTICLE 25. To see what sum of money the Town will vote to apply from various sources to the 2014-2015 tax commitment, thereby reducing the amount to be raised from property taxes.

Revenues	APPROVED FY 13 / 14	BUDGET FY 14 / 15
Lien Costs	\$2,000	\$2,000
Interest on taxes	\$10,000	\$10,000
Checking Interest	\$1,300	\$1,000
Investment Income	\$500	\$0
MV Agent Fees	\$4,000	\$4,000
IF&W Agent Fees	\$1,000	\$500
MV Excise	\$187,000	\$200,000
Boat Excise	\$4,000	\$2,000
Vitals	\$300	\$250
Building Permits	\$1,600	\$1,000
Dog license fee	\$700	\$750
Dog license - late fee	\$300	\$0
Cable TV franchise	\$4,300	\$4,300
Misc. Revenues	\$10,000	\$10,000
Transfer from Undesignated Fund Balance "Surplus"	\$20,000	\$100,000
Tree Growth	\$4,100	\$4,000
Veteran Reimbursement	\$900	\$900
General Assistance	\$3,000	\$2,500
State Revenue Sharing	\$47,769	\$44,079
Road Assistance	\$34,476	\$33,292
BETE Reimbursement	\$ -	\$ -
Homestead Exemptions	\$25,000	\$25,000
TOTAL	\$361,976	\$445,571

Select Board Recommends: \$445,571
Budget Committee Recommends: \$445,571

ARTICLE 26. To see if the Town will collect and appropriate the following categories of funds for the specified uses:

Plumbing Permit Fees, for plumbing permit administration
Dog License Fees, for animal control expenses
Ladd Center Revenue, for operation and maintenance of Ladd Rec. Center

Given under our hands this **22nd** day of **May**, 2014

Gary Kenny

Carroll Paradis

Stephen Saunders

Stephanie Haines

Peter Ault

Board of Selectmen

Attest: A true copy of a warrant entitled "Town of Wayne 2014 Annual Town Meeting Warrant", as certified to me by the municipal officers of Wayne on the **22nd** day of **May**, 2014.

Wayne Town Clerk

ABOUT WAYNE

Originally known as New Sandwich, the Town of Wayne was incorporated on February 12, 1798, and named in honor of General Anthony Wayne. Wayne is approximately fifteen miles west of Augusta, on the western border of Kennebec County, located amidst Lovejoy Pond, Pickerel Pond, Pocasset Lake, Androscoggin Lake, Berry Pond, Dexter Pond, and Wilson Pond. The Land area of the Town comprises approximately 16,332 acres or 25.52 square miles. The 2010 US Census figure is 1,189 people.

FORM OF GOVERNMENT: Town Meeting - Board of Selectmen – Town Manager

FIRE: Wayne Fire Department (Volunteer)
Wayne Village Fire Station, Main Street
North Wayne Fire Station, Kents Hill Road

POLICE: Kennebec County Sheriff's Office, Augusta
Maine State Police, Augusta

AMBULANCE: Winthrop Ambulance, Winthrop

SCHOOLS: Regional School District - RSU#38 (Manchester, Mount Vernon, Readfield & Wayne)
Wayne Elementary School (K-5), Pond Road, Wayne
Marancook Community Middle School (6-8), Readfield
Marancook Community High School (9-12), Readfield

LIBRARY: Cary Memorial Library, Old Winthrop Road

RECREATION: Ladd Recreation Center, Gott Road

CHURCHES: Wayne Community Church (Methodist), Old Winthrop Road
North Wayne Church (Baptist), Church Street

TOWN CEMETERIES: Wayne Cemetery Association
Old Town Cemetery, Berry Road
Beech Hill Cemetery, Strickland Ferry Road
Lake Shore Cemetery, Lake Shore Drive
North Wayne Cemetery, North Wayne Road
Evergreen Cemetery, Old Winthrop Road
Gordon Cemetery, Berry Road

PRIVATE CEMETERIES: Mt. Pleasant Cemetery, Gott Road
Wing Cemetery, Pond Road

ROAD MILES:

State	7.25 miles
Town, Summer Maintained	30.53 miles
Town, Winter maintained	30.43 miles

TOWN OFFICE HOURS

Monday	1:30 P.M. - 5:30 P.M.
Tuesday:	1:00 P.M. - 6:00 P.M.
Wednesday:	1:30 P.M. - 5:30 P.M.
Thursday:	7:30 A.M. - 12:30 P.M.
Friday:	1:30 P.M. - 4:30 P.M.

Office closed in observance of all State/Federal Holidays

Additionally, the Town Office staff may be available at other times to provide general information.

Assessor Agent

Fourth Monday of Every Month by appointment by calling 685-4983

Code Enforcement Officer

Mon. & Wed. by appointment by calling 576-1413

Selectboard Meetings

Every other Tuesday, 6:30 P.M., Wayne Elementary School - Gym

Transfer Station Hours of Operation

North Road, Readfield (685-3144)

Tues., Wed., Fri. 11:00 AM – 5:45 PM; Sat. 8:00 AM – 3:45 PM

IMPORTANT NUMBERS

<i>POLICE/ FIRE/ MEDICAL Emergency</i>	<i>Dial 911</i>
Maine State Police (non-emergency)	624-7000
Kennebec County Sheriff (non-emergency)	623-3591
Cary Memorial Library	685-3612
Ladd Recreation Center:	685-4616
<i>Town Office Phone:</i>	<i>685-4983</i>
<i>Town Office Fax:</i>	<i>685-3836</i>
Wayne Elementary School:	685-3634
Wayne Post Office:	685-9229

Town Physical & Mailing Address:

Physical address: 48 Pond Rd, Wayne, ME 04284

Mailing Address: P.O. Box 400, Wayne, Maine 04284

Town Email Addresses & Website:

Town Manager: townmanager@waynemaine.org

Town Clerk: townclerk@waynemaine.org

Tax Collector: taxcollector@waynemaine.org

Website: www.waynemaine.org